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Letter dated 19 November 2013 from the Chair of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia addressed to the President of the Security Council

On behalf of the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia, and in accordance with paragraph 5 (f) of resolution 2079 (2012), I have the honour to submit herewith the final report of the Panel of Experts on Liberia (see enclosure).

I would appreciate it if the present letter, together with its enclosure, were brought to the attention of the members of the Security Council and issued as a document of the Council.

(*Signed*) M. **Khan**
Chair
Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia

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Enclosure

Letter dated 22 October 2013 from the Panel of Experts on Liberia addressed to the Chair of the Security Council Committee established pursuant to resolution 1521 (2003)

The members of the Panel of Experts on Liberia have the honour to transmit the final report of the Panel, prepared in pursuance of paragraph 5 (f) of Security Council resolution 2079 (2012).

(*Signed*) Christian **Dietrich**

(*Signed*) Caspar **Fithen**

(*Signed*) Lansana **Gberie**

Final report of the Panel of Experts on Liberia submitted pursuant to paragraph 5 (f) of Security Council resolution 2079 (2012)

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I. Introduction and methodology

1. By its resolution 2079 (2012), the Security Council extended until 12 December 2013 the mandate of the Panel of Experts on Liberia. In a letter dated 10 January 2013 addressed to the President of the Security Council (S/2013/12), the Secretary-General announced the appointment of Christian Dietrich (United States of America), Caspar Fithen (United Kingdom of Great Britain and Northern Ireland) and Lansana Gberie (Canada) to the Panel, with Mr. Dietrich serving as the Coordinator. The Panel was assisted by a consultant, Benjamin Spatz, for six months during the mandate period.

2. The Panel worked in close cooperation with the Government of Liberia, the United Nations Mission in Liberia (UNMIL), the United Nations Operation in Côte d'Ivoire (UNOCI) and the United Nations Integrated Peacebuilding Office in Sierra Leone. The Panel also had exchanges with the Panel of Experts on Libya and the Group of Experts on Côte d'Ivoire.

3. Following the issuance of its midterm report of May 2013 (S/2013/316), the Panel conducted two trips to Liberia, from June to July and from September to October 2013; in addition, it visited Ghana in July 2013, Sierra Leone in September 2013 and Bosnia and Herzegovina in October 2013. The Panel investigated possible arms embargo violations, including in locations of illicit arms caches; reviewed the marking by the Government of Liberia of arms and ammunition stocks; investigated the impact, effectiveness and continued need for the assets freeze and travel ban measures; and assessed the contribution of the diamond, gold, agriculture and forestry sectors to peace, development and security in Liberia. The Panel conducted field visits within Liberia to Bong, Bomi, Gbarpolu, Grand Cape Mount, Grand Gedeh and Nimba counties. Annex I contains a list of the entities with which the Panel held meetings and consultations since the submission of the midterm report.

4. The Panel accorded priority to field-based investigations and interviews with primary sources, and sought incontrovertible documentary or physical evidence to support its findings. In the absence of such specific evidence, the Panel required at least two credible, independent sources to substantiate a finding. The Panel's findings were, where possible, brought to the attention of those concerned, to give them an opportunity to further explain or refute evidence presented by the Panel. The Panel reported on admissions of guilt or statements of fact by individuals under investigation, especially when such admissions were corroborated with other information received by the Panel.

II. Measures related to arms pursuant to resolution 1903 (2009)

A. Overview

5. By paragraph 4 of its resolution 1903 (2009) the Security Council modified the arms embargo on Liberia, which was renewed pursuant to resolution 2079 (2012), to cover the supply, sale or transfer of arms and any related materiel and the provision of any assistance, advice or training related to military activities, including financing and financial assistance, to all non-governmental entities and individuals operating in the territory of Liberia. The Panel sought to investigate any such violations, focusing in particular on the cross-border movement of mercenaries and

militia between Liberia and neighbouring States because these are the groups that have been the main sources of verifiable embargo violations in the past. The Panel also analysed weaknesses in the capacity of the Government of Liberia to effectively monitor the illicit trade in weapons within the territory of Liberia, as exemplified by the trans-shipment of other illicit substances such as narcotics. The inability of the Government of Liberia to monitor large portions of its territory, as well as the lack of national legislation governing the importation and possession of weapons create impediments for any effective arms monitoring by the Government.

6. Pursuant to paragraph 6 of resolution 1903 (2009), all States are required to notify the Security Council Committee established pursuant to resolution 1521 (2003) concerning Liberia in advance of any shipment of arms and related materiel to the Government of Liberia or of any provision of training. In its resolution 1903 (2009), the Council reiterated that the Government of Liberia shall subsequently mark the weapons and ammunition, maintain a registry of them and formally notify the Committee that those steps have been taken. The Panel analysed reports of UNMIL inspections of Government of Liberia armouries to ascertain whether the Government had complied with the measures related to the marking of arms set out in resolution 1903 (2009). It is imperative that such marking take place for government weapon stockpiles to be safeguarded effectively.

B. Arms embargo violations

7. The Panel has not identified any proven cases of arms embargo violations during the current mandate. The Liberia-Côte d'Ivoire border region has been of highest concern for the Panel, as most verifiable and significant arms embargo violations since 2011 have occurred in this area. The Panel has not received information indicating that Liberian mercenaries and Ivorian militia in this border region are currently involved in purchasing additional weapons or ammunition. Unverified reports of pending cross-border attacks continue to be made, despite financial incentives from the Government of Côte d'Ivoire to dissuade Liberian mercenaries and Ivorian militia from conducting attacks, including efforts aimed at repatriation, and reconciliation with some Ivorian militia residing in Liberia (see paras. 30-39). The recruitment of Liberian and Sierra Leonean mercenaries in other parts of the country creates additional concerns of possible embargo violations. As such, the porous borders of Liberia could be exploited easily by groups seeking to purchase or traffic assault weapons and ammunition. The Panel further notes the concerns of the Group of Experts on Côte d'Ivoire that large quantities of weapons and related ammunition are still unaccounted for in Côte d'Ivoire and could be transferred illegally to other States in the subregion (S/2013/605, para. 8).

8. The Panel also received regular reports regarding the trafficking of 12-gauge artisanal hunting shotguns and handmade pistols into Liberia from neighbouring countries, especially Guinea, which serves as a significant producer in the region of artisanal weapons. The robust trade in these weapons in Liberia is mainly driven by agricultural communities for hunting bush meat. An illicit trade within the country is also prevalent; although such weapons are used in most cases of armed robbery in Liberia, sometimes in mob violence and occasionally in cross-border raids, they represent a less serious threat to State security. However, the ease with which these weapons enter Liberia exemplifies the incapacity of the Government of Liberia to secure its borders to prevent arms trafficking.

9. The Panel remains concerned that limited stocks of weapons maintained by Liberian mercenaries and Ivorian militia in the Liberia-Côte d'Ivoire border region could be used to initiate cross-border attacks in the future. Information regarding the locations and sizes of these stocks remains incomplete owing to the remoteness of the locations in which the stocks are hidden and the highly secretive nature of the groups with access to these weapons. Two Liberian mercenaries informed the Panel that near Tiens Town, Grand Gedeh county, the mercenary general Solomon Jolopo maintains a cache of approximately 14 weapons, which are the remnants of stocks taken by the mercenary brigade from Côte d'Ivoire in 2011 (S/2011/757, para. 54). The Panel also received additional information from Liberian mercenaries concerning individuals who maintain weapons near Zia Town, Grand Gedeh county, including the son of Nyezee Barway[1] and an Ivorian militia member who served as an aide-de-camp for Jean Oulai Delafosse, the former sous-préfet militaire of Toulepleu (S/2011/757, para. 44). The weapons maintained by these two individuals reportedly include several that were stolen by attackers from UNOCI peacekeepers on 8 June 2012. On the basis of its previous investigations, the Panel notes that weapons held by Liberian mercenaries and Ivorian militia are probably distributed in small numbers in remote locations to loyal commanders and that such weapons, as well as small quantities of ammunition, are combined prior to cross-border attacks.

10. According to the Panel's sources, the Government of Liberia has at times purchased weapons from Liberian mercenaries in the Liberia-Côte d'Ivoire border region, ostensibly to reduce the number of illicit weapons available for potential cross-border attacks. This occurred in June and July 2012, following the attacks in Sao and Para in Côte d'Ivoire (S/2012/901, para. 47). The weapons obtained by the Government of Liberia were not handed over to UNMIL for destruction as required, nor to the forensics unit of the Liberia National Police for further investigation. It is likely, instead, that these weapons remain in the possession of Government of Liberia officials. This could lead to security risks in the future, as the officials who obtained the weapons have probably not been vetted to carry official government firearms.

11. The Panel received additional information concerning two such cases in 2013. A Liberian mercenary general sold a rocket-propelled grenade to an official of the Government of Liberia in Zwedru, Grand Gedeh county, in March 2013, who subsequently allowed the Panel to photograph the weapon. The mercenary general had helped to organize the August 2012 Péhékanhouébli attack and had been recruited for, but did not participate in, the March 2013 Tiobly attack. He informed the Panel in March 2013 that the weapon was brought into Liberia in March 2011, as he retreated from Moyen-Cavally, Côte d'Ivoire. The Panel was further informed by two other mercenary sources in September 2013 that they had sold two pistols to officials of the Government of Liberia in Monrovia in April 2013. Those weapons too had been brought into Liberia when the mercenaries retreated from Côte d'Ivoire early in 2011. The pistols have not been turned over to UNMIL for destruction.

12. The Panel also received information concerning the smuggling of a small number of handguns from the United States to Liberia between 2010 and 2012, which, according to diplomatic and United Nations sources, was undertaken to supply these weapons to officials of the Government of Liberia. The District Court in Minnesota,

[1] The Panel cited Nyezee Barway as the commander of the group of combatants who conducted multiple cross-border attacks in 2012 that resulted in, among other things, the killing of UNOCI peacekeepers (S/2012/901, paras. 27, 32, 34, 36, 40, 41, 43-50, 75 and 78).

United States, convicted McHarding Degan Galimah in February 2013 for smuggling firearms from the United States to Liberia. According to the case, Galimah, a Liberian emigrant residing in Minnesota, purchased pistols at gun shows in the United States and sent 12 of these weapons illegally to Monrovia packed in cargo containers on three separate occasions between November 2010 and April 2012.

13. The Liberia National Police raided the residences and garage of one of Galimah's accomplices, a Liberian named Bernard Cooper, following receipt of information that he had illegally brought weapons into Liberia from the United States in a container early in 2013. No weapons were found in his possession during the raid on 28 May 2013, although 18 9-mm magazines, 50 12-gauge rounds and 1 pistol holster were seized. Cooper allegedly informed investigators that he had brought handguns into Liberia with the assistance of two senior members of the national police. One of the police officers informed the Panel that he was a friend of Cooper and had previously assisted Cooper in clearing through Liberian customs vehicles that Cooper had sent from the United States but denied involvement in the illicit importation of weapons. The Panel sought additional information from the national police regarding the case, including clarification of the allegation that senior police officers were involved, but the police official handling the case did not respond to the Panel's multiple requests for a meeting.

14. The Panel notes that in its firearms inspection report of 30 November 2012 concerning the Police Support Unit the United Nations police cited several problematic areas, including difficulties in accounting for ammunition in the armoury of the Unit and the substantial number of pistols that had been issued to former leaders of the Liberia National Police or to officers who were not trained and authorized to use firearms. According to the United Nations police, the problem of current and former national police authorities using Unit weapons in breach of the national police's firearms policy had been reduced early in 2013 but remained a serious concern. The Panel's sources believed that tighter controls over Unit weapons, which had been distributed openly to the Liberia National Police leadership, including to political appointees, had further enhanced a demand for weapons trafficked into Liberia illicitly.

C. Capacity of the Government of Liberia to prevent arms trafficking

15. The proposed national firearms control act was withdrawn from the legislature to be amended in February 2013 but has yet to be resubmitted to the legislature for approval. The failure of the Government of Liberia to pass the act inhibits the establishment of adequate judicial regulations pertaining to the trafficking in and possession of firearms that could be used by the Ministry of Justice to prosecute such cases. Serious questions remain concerning the current legal governance of the importation and possession of firearms (S/2012/316, paras. 5 and 6).

16. The Liberian National Commission on Small Arms has been operating with a Commissioner since September 2013. The Commission is mandated to maintain a centralized database of registered weapons and oversee the marking of weapons in accordance with Economic Community of West African States (ECOWAS) standards. The Liberia National Police, on the other hand, is tasked with licensing firearms and investigating illicit arms trafficking. Liberia National Police offices in the counties, however, remain inadequately staffed and often cannot provide Monrovia with even

basic crime data from their areas of operation. Other State security agencies are too weak to monitor and investigate information from areas of concern in the border regions. Moreover, the Panel has observed, on numerous occasions, a lack of information-sharing between Liberian security agencies — even those working within the same ministry — owing, in part, to corruption and competing alliances within the Government.

17. This situation is exacerbated by inadequate border and customs enforcement at two major points of entry to Liberia: Roberts International Airport and the Freeport of Monrovia. The Liberia National Police, the Transnational Crime Unit and the Drug Enforcement Agency have been inhibited from conducting inspections and seizures at these locations, which are run exclusively by the Liberia Airports Authority, under the Ministry of Transport, and the National Port Authority, a Liberian parastatal entity. Although the Minister of Justice, who oversees the national police, the Transnational Crime Unit, the Drug Enforcement Agency and the Bureau of Immigration and Naturalization, mandated the Drug Enforcement Agency to operate in both the airport and the seaport early in 2013, the Agency only gained access to the airport in October 2013 and still has not been provided authorization by the port authority, which employs its own police. Furthermore, a representative of the port police stated to the Panel on 11 October 2013 that that police force was seeking to import handguns for its own use to maintain security and monitor activities at the port.

18. The Panel was informed by numerous diplomatic and government sources that the lack of controls over cargo arriving at both the airport and the seaport represents a significant institutional weakness in the State's capacity to prevent the illicit trafficking of weapons to Monrovia. These weaknesses are best exemplified by the illicit importation and trans-shipment of narcotics, in particular cocaine and heroin, which has reached alarming levels according to diplomatic and United Nations sources in Monrovia. The Liberian Drug Enforcement Agency seized just over 24 kg of heroin and 1.5 kg of cocaine from January to September 2013, trafficked by passengers travelling by commercial aircraft to Liberia. While being considerable, these seizures probably represent only a fraction of the actual volume of heroin and cocaine transiting through or made available in Liberia. The United Nations Office on Drugs and Crime (UNODC) has noted that, despite declines in known shipments through West Africa of heroin since 2011 and of cocaine since 2007, narcotics traffickers have altered their methods in response to the law enforcement efforts of national authorities.[2] UNODC has observed that such traffickers have recently moved away from transporting narcotics from areas of production to West Africa by air to transporting drugs in containers on board ships that travel along international maritime routes. They also trans-ship narcotics by sea through West Africa by utilizing networks of ports within the subregion that are serviced by smaller vessels operating along local routes, as well as "mother ships", thereby involving multiple States in the illicit movement of narcotics to end markets.

19. The trade in narcotics through Liberia can also increase demand for illicit weapons. According to the Panel's sources, senior officials of the Government of Liberia have prevented the arrests of heroin couriers on at least two occasions in 2013. Although the deputy director of the Drug Enforcement Agency was dismissed on

[2] United Nations Office on Drugs and Crime (UNODC), *World Drug Report 2013* (New York, May 2013) and *Transnational Organized Crime in West Africa: A Threat Assessment* (Vienna, February 2013).

2 August 2013 for violations of the policies and ethics of the Government of Liberia, the Panel remains concerned that networks of higher-level Liberian government officials continue to be influenced by criminal networks smuggling narcotics. Such influence can weaken the State further and increase corruption and infighting, in particular as ranking government officials can obtain significant payments for facilitating or protecting the operations of such criminal groups. This can in turn drive the demand for the import of illicit weapons by individuals directly involved in the narcotics trade or by government officials seeking to maintain their lucrative profits by facilitating this trade or protecting it from competing trafficking networks. UNODC has noted that the local profits from drug trafficking can be exceptionally large: it is estimated that 18 tons of cocaine are shipped through West Africa annually and that the wholesale value of just 1 ton of cocaine is higher than the national military budget of many countries in the subregion.[3]

D. Compliance with paragraph 6 of resolution 1903 (2009)

Notifications

20. Paragraph 6 of Security Council resolution 1903 (2009) requires advance notification by States for shipments of arms and related materiel to the Government of Liberia or for the provision of training. The Panel has not received any information to suggest that the resolution has been violated during the current mandate. The Committee received five notifications following the issuance of the Panel's midterm report. Three of the notifications might have applied to issues beyond the scope of paragraph 6 of resolution 1903 (2009): the notification of 2 August 2013 pertained to funding for a policy forum on security sector reform; the notification of 19 August 2013 pertained to the sale of an International Mobile Subscriber Identity catcher to intercept cellular telephone calls to the Liberia Telecommunications Corporation; and the notification of 13 November 2013 pertained to the export of de-armer cartridges to the United Nations Mine Action Service in Liberia through the Mine Action Service in Côte d'Ivoire. The other two notifications were from the United States and were dated 3 September and 6 November 2013. The first cited plans by a private company in the United States to provide 300 sets of body armour to the Police Support Unit. The notification did not specify a date for the provision of the equipment and noted that up to 700 more sets of body armour could be provided by the same company in the future. The second cited the shipment of crowd-control equipment to the Liberia National Police in two loads through the Port of Monrovia, the first following approval and the second during the first quarter of 2014. The Panel notes that in paragraph 6 of resolution 1903 (2009) the Security Council stressed the importance that notifications contain all relevant information, including the proposed date of delivery and the itinerary of shipments. Such information could assist in monitoring points of entry into Liberia and differentiating between legal and possibly illicit shipments of arms and related materiel.

21. The notification by the Government of Israel dated 22 February 2013 concerning a shipment of pistols and ammunition by Israel Weapon Industries Limited to the Liberian National Security Agency cited a date of export of 20 March 2013 (S/2013/316, para. 7). The notification did not provide information concerning the

[3] UNODC, *Transnational Organized Crime in West Africa: A Threat Assessment* (Vienna, February 2013).

itinerary of the shipment. The Panel conducted investigations in Monrovia in July and August 2013 to determine whether the weapons and ammunition had arrived, and the possible location used for their storage, but the Panel found no evidence that the Government had taken custody of the weapons and ammunition at that point. Instead, the pistols and ammunition for the National Security Agency arrived in Liberia on two separate dates: the pistols arrived on 27 August 2013 and the ammunition arrived on 5 September 2013.

Marking of weapons and ammunition

22. In its resolution 1903 (2009), the Security Council reiterated that the Government of Liberia shall subsequently mark the weapons and ammunition, maintain a registry of them and formally notify the Committee that these steps have been taken. The Panel is not aware of any such notification by the Government of Liberia to the Committee. Implementation of the measures stipulated in the resolution would enhance the ability of the Government of Liberia to properly manage its weapons and ammunition stocks and would discourage the misappropriation or theft of this materiel. UNMIL military component inspection reports for the Armed Forces of Liberia and UNMIL police inspection reports for the armouries of the National Security Agency, the Executive Protection Service and the Liberia National Police Emergency Response Unit and the Police Support Unit show that adequate standards have been maintained by the Liberian armourers but insufficient markings on weapons and ammunition.

23. In its midterm report, the Panel noted that, according to UNMIL inspection reports, most weapons housed in the armouries of the Executive Protection Service, the Emergency Response Unit and the Police Support Unit had been adequately engraved to identify each weapon based on its rack number and to identify it as government property (S/2013/316, para. 9). The main exception was a stock of 300 G-3 military assault rifles imported for use by the Police Support Unit in May 2012. However, during subsequent investigations, and following more recent UNMIL inspection reports, the Panel has found that those weapons were not marked in accordance with the requirements of paragraph 6 of resolution 1903 (2009). In its inspection report of 30 November 2012, the Unit noted that all its weapons had been found with visible engraved serial numbers and that UNMIL had erroneously informed the Panel in March 2013 that the weapons had been engraved to identify them as government property. In inspection reports dated 4 June 2013 and 5 September 2013, however, the Unit noted that the Government had not engraved the weapons because no engraving machine was available to the Unit. The Panel notes that Emergency Response Unit weapons have been engraved with such a machine.

24. In its midterm report, the Panel noted that weapons of the Armed Forces of Liberia had not been marked in accordance with paragraph 6 of resolution 1903 (S/2013/316, para. 10). The army only applies numbers by painting them on the stocks of weapons, which means that the numbers could be removed easily, making the identification of a lost or stolen weapon difficult. Reports from the handover of weapons to the armed forces in May 2011 provide manufacturer serial numbers but no information on the factory markings of weapons. The Panel notes that variants of the AK-47 model are produced worldwide and that weapons from different factories can have the same serial numbers. UNMIL inspection reports, provided by the UNMIL military, contain details on the total number of armed forces weapons in the

armoury but do not distinguish between individual weapons. The UNMIL military conducted an inspection of armed forces weapons on 29 April 2013, a report of which was conveyed to the Committee on 23 August 2013, noting that additional marking of such weapons, besides the manufacturer serial numbers and secondary stock numbers, is unnecessary. The current system of marking used by the armed forces and approved by the UNMIL military differ from the standards set by the UNMIL police, and do not meet requirements regarding the application of classic and security markings set out in article 18 of the ECOWAS Convention on Small Arms and Light Weapons, Their Ammunition and Other Related Materials of 2006, or in paragraph 6 of resolution 1903 (2009).[4] Following discussions with the Panel in July 2013, the UNMIL military recommended that all boxes of ammunition held by the armed forces be clearly marked, with the manufacture date, country of origin and date of expiry also marked. The UNMIL report on the August 2013 inspection had not been completed prior to the Panel's submission of the final report.

25. The Panel remains concerned that the failure of the Government of Liberia to adequately mark weapons pursuant to resolution 1903 (2009) could present problems in the future concerning the safeguarding of government stocks. The lack of government engravings on weapons of the armed forces and the Police Support Unit that meet ECOWAS standards, for example, could prevent the retrieval of stolen weapons and the pursuance of criminal proceedings against individuals who perpetrate such thefts.[5] Moreover, the weapons marking systems that are used with UNMIL oversight will probably become the benchmark for systems maintained when UNMIL eventually withdraws. Lastly, information regarding the persistent use of Police Support Unit weapons by Liberia National Police leaders who have not been vetted could also jeopardize future arms supplies by States to the Government of Liberia.

III. Cross-border security concerns

A. Overview

26. The Panel remains particularly concerned about the large number of former combatants from civil wars in the West African subregion who are currently present in remote border regions throughout the Mano River belt. In Liberia, such individuals live in semi-organized autonomous groups outside of any State authority, often under the direct influence of former "generals" who commanded rebel factions during the Liberian civil conflict. These "generals" and the combatants they commanded, were never completely demobilized or reintegrated, and have few financial opportunities besides illegal mining, hunting and drug trafficking. As such, the "generals" maintain their leadership positions, primarily by providing financial opportunities to dependent former combatants. Of most concern is the capacity of these former "generals" and their men to be rapidly mobilized and recruited for mercenary activities by individuals and political entities with the necessary financial

[4] See the final report of the meeting of the government experts to adopt standards and unique codes for the marking and tracing of small arms and light weapons in ECOWAS member States, December 2011.

[5] The difficulty of identifying weapons using only their serial numbers was observed in November 2012 when the Armed Forces of Liberia impounded weapons belonging to UNOCI peacekeepers that had been stolen by combatants in June 2012 in Côte d'Ivoire (S/2012/901, para. 38).

capital. The Panel also notes the ability of these men to move over long distances into regional theatres of conflict. Such mobility has major implications for the illicit trafficking of weapons in the subregion, including in Liberia. Furthermore, the propensity of former combatant commanders to work as guns-for-hire for various paymasters has serious implications for future electoral violence, peaceful government transition and regional stability.

B. Liberia-Côte d'Ivoire border

27. Since its midterm report was issued (S/2013/316), the Panel has continued to investigate the operations and intentions of Liberian mercenaries and Ivorian militia members along the Liberia-Côte d'Ivoire border, placing particular emphasis on identifying illicit trafficking in arms and ammunition, as well as possible financing by senior officials of the Government of former President Laurent Gbagbo residing in Ghana. The Panel sought to obtain evidence of such activities by analysing the telephone records of ranking Liberian mercenaries, Ivorian militia and former Gbagbo officials and by conducting field investigations and interviews with these individuals.

28. The Panel noted in previous reports that financing provided by former Gbagbo officials residing in Ghana has served as a catalyst for instigating cross-border attacks from Liberia into Côte d'Ivoire. The Panel sought additional evidence from telephone records to enhance and corroborate information obtained through the Panel's sources. Of particular interest were indications of ongoing connections between potential attackers in Liberia and former Gbagbo officials in Ghana, including Liberian mercenaries in Ghana working with the former Gbagbo officials, as well as money couriers. The Panel requested 44 telephone records on 4 April 2013 through the Liberian Ministry of Justice. The Panel then followed up on that request on multiple occasions during the reporting period, but the Ministry did not provide the information to the Panel, although the Panel notes that the Ministry had provided such information in 2012. The Panel also requested 36 telephone records from the Government of Ghana on 27 February and 1 April 2013. The Ministry of Communication of the Government of Ghana informed the Panel on 10 July 2013 that while it had previously provided such information to the Group of Experts on Côte d'Ivoire, in 2012, the Government had been subjected to a legal challenge from Ghanaian civil society groups and declined to proceed with the Panel's request. The Panel further addressed a letter to the United Arab Emirates and Thuraya Telecommunications Company seeking call logs for the Thuraya telephones used by Bobby Sarpee in 2012 (S/2012/901, paras. 56-58) and Maurice Pehé in 2013 (S/2013/316, paras. 26-28), and is awaiting a response.

29. The Panel maintained close contacts with Liberian mercenaries and Ivorian militia and based its findings on the testimonies of primary sources that could be corroborated, including through physical evidence and information obtained from Liberian security agencies, sources in the Government of Côte d'Ivoire and both UNMIL and UNOCI. On the basis of this work, the Panel notes that several complementary factors inhibited possible cross-border attacks from Liberia into Côte d'Ivoire after March 2013. The Panel had previously reported that pro-Gbagbo networks based in States in the region, including Ghana, had reduced the size of their contributions or discontinued altogether their financing of Liberian mercenaries and Ivorian militia residing in Liberia (S/2013/316, para. 15). The curtailed financing was

due in part to the possibility that combatants had stolen money supplied by the pro-Gbagbo networks, the failure of combatants to initiate successful attacks and greater pressure exerted by the Government of Ghana on pro-Gbagbo networks operating from that country. Enhanced security and stability in Côte d'Ivoire have also discouraged cross-border incursions, which have failed to achieve strategic objectives beyond causing temporary and localized destabilization. Potential attackers have been further dissuaded by the reinforced strength of the Forces républicaines de Côte d'Ivoire (FRCI) and security agencies of the Government of Liberia in the border region from mid-2012, although the number of elements of the Armed Forces of Liberia and the Emergency Response Unit were reduced in Grand Gedeh county in mid-2013.[6] Despite these factors, the Panel has continued to receive allegations of the recruitment of mercenaries and militia members in the border region, as well as of pending attacks, although such allegations often appear to be based more upon rumour than on the verifiable activities of potential attackers.

30. Since its midterm report was issued, the Panel's investigations have established that a campaign initiated early in 2013 by the Government of Côte d'Ivoire to provide financing to Ivorian combatant commanders has probably served as a significant factor discouraging potential cross-border attacks by these individuals. The campaign included the resettlement of Ivorian militia elements residing in Liberia back to Moyen-Cavally, Côte d'Ivoire, through a programme of the Ivorian Autorité pour la désarmement, la demobilisation et la réintégration, as well as informal payments to Ivorian militia still residing in Liberian refugee camps. These efforts have not been coordinated with the Government of Liberia.

31. An incident involving the detention of officials of the Government of Côte d'Ivoire in Zwedru, Grand Gedeh county, in May 2013, exemplifies the lack of coordination between the Governments of Liberia and Côte d'Ivoire concerning Ivorian government intelligence-gathering operations and engagement with Ivorian militia elements residing in refugee camps. A delegation of the Government of Côte d'Ivoire entered Liberia on 20 May 2013 with two Ivorian ex-combatants, including militia leader Sebastien Koho, as well as an Ivorian gendarme operating in civilian clothes (S/2012/901, paras. 66, 67, 70, 77 and 84). The delegation sought to raise awareness among Ivorian refugees of the programme of the Autorité pour la désarmement, la demobilisation et la réintégration, and had prepared a list of persons of interest at whom it would direct its awareness-raising efforts, including Ivorian militia commanders and former Gbagbo political leaders residing in the Solo refugee camp and the refugee camp located on land previously of the Prime Timber Production company (also known as the PTP refugee camp). However, the Government of Côte d'Ivoire did not inform the Government of Liberia of this awareness-raising programme, creating concern among Liberian security agencies, UNMIL and refugee populations in Zwedru, Grand Gedeh county, as to the nature of the mission and the identities of those involved, especially considering the existence of widespread rumours of militia and mercenary recruitment for cross-border attacks. The Liberia National Police apprehended the Ivorian delegates on 23 May 2013, detained them in Zwedru overnight and escorted them back to the border the following day. The UNOCI officer with the delegation was not detained but escorted

[6] Even with the deployment of security forces in the border region, many areas in Grand Gedeh county remained outside of effective State control (S/2013/316, para. 30).

to the border on 23 May 2013. UNOCI had not informed UNMIL about the mission prior to the arrival of the delegates.

32. The Panel also gathered substantive information concerning payments made from May 2013 by the Government of Côte d'Ivoire to key Liberian mercenaries, including Isaac Chegbo ("Bob Marley") and Augustine Vleyee ("Bush Dog"), as a means of collecting information from these individuals and discouraging them from conducting cross-border attacks. The payments were provided by the Bureau of Operational Intelligence of the Ivorian Ministry of the Interior and facilitated by a Liberian former National Security Agency official from the Samuel Doe presidency, in the late 1980s, who had been an original member of the United Liberation Movement of Liberia for Democracy and who is currently acting in his personal capacity. This man informed the Panel on 3 October 2013 that he had approached the Ivorian Ministry of the Interior with a plan to stabilize the Liberia-Côte d'Ivoire border region in March 2013. Contacts among mercenaries, who had consistently provided reliable information to the Panel during previous investigations, informed the Panel in July 2013 that they had visited Abidjan in May 2013 to receive money from the Government of Côte d'Ivoire but had received only a small portion of what they believed they were owed. Between July and October 2013, the Panel gathered information about this operation by interviewing on multiple occasions six Liberian mercenaries who had received such payments, two officials from the Ivorian Ministry of the Interior and the former National Security Agency official acting as a freelance facilitator.[7]

33. According to information obtained from the above-mentioned sources, the former National Security Agency official facilitated the passage of at least two delegations of Liberian mercenary generals by road from Liberia to Côte d'Ivoire in late May and early August 2013. The individuals who participated in the delegations were escorted from the Liberian border to Abidjan in official vehicles of the Government of Côte d'Ivoire and provided with hotel accommodation in Abidjan during negotiations for the direct payments. Additional payments were provided to the former official for distribution, through the mercenary generals who had accompanied him to Abidjan, to other mercenary commanders in Liberia, including in Grand Gedeh and River Gee counties, and in Monrovia. On at least one occasion, a payment was mistaken by UNMIL and Liberian security agencies as evidence that a mercenary general was preparing to conduct a cross-border attack from Liberia into Côte d'Ivoire. At the time of writing, Liberian mercenaries, the former official and authorities from the Ivorian Ministry of the Interior had informed the Panel that the operation to provide financing to Liberian mercenaries was ongoing.

34. The Panel informed the Government of Liberia, UNMIL and the Group of Experts on Côte d'Ivoire in July 2013 of the payments by the Government of Côte d'Ivoire to the Liberian mercenaries, and updated this information as additional details could be verified. The Panel provided comprehensive briefings in July and September 2013 to the security services of the Government of Liberia and the Executive Mansion, which informed the Panel that the Government of Côte d'Ivoire had not shared information concerning the mercenary payments. Officials of the Ministry of the Interior of Côte d'Ivoire confirmed to the Panel on 12 September

[7] The Panel further advised the Liberian mercenaries to disclose the information to the security agencies of the Government of Liberia and to seek endorsement from the Government of Liberia before travelling to Abidjan.

and 1 October 2013 that the issue of payments had not been disclosed to the Government of Liberia. The Government of Côte d'Ivoire was concerned that the Liberian security agencies might misappropriate the funding and jeopardize the operation.

35. The Panel notes that the way in which the Government of Liberia handled the mercenary issue was seen by the Government of Côte d'Ivoire as ineffectual. For example, Liberian mercenary generals Augustine Vleyee and Isaac Chegbo were used as sources by the Government of Liberia immediately following their release from prison, but then both mercenary generals again offered their services to fight for Ivorian pro-Gbagbo financiers operating from Ghana, at which point the Government of Liberia effectively lost contact with and influence over those individuals. The poor handling of Liberian mercenary trials by the Government of Liberia is also seen by the Government of Côte d'Ivoire as an impediment.[8] Moreover, an internal document of the Ivorian security services referenced by the Group of Experts on Côte d'Ivoire implicates the Liberian National Security Agency in the facilitation of payments by former Gbagbo officials to Liberian mercenaries (S/2013/228, para. 36 and annex 5).

36. Payments to Liberian mercenaries have been especially effective because most of these individuals do not have strong political agendas in Côte d'Ivoire and are therefore receptive to being paid off by the Government of Côte d'Ivoire. Moreover, Liberian mercenary generals have played key roles as facilitators in planning and organizing Ivorian militia for cross-border raids, especially from Grand Gedeh county. As such, direct pay-offs to Liberian mercenaries have enhanced information gathering from Liberia by the Ivorian authorities and created confusion among mercenaries and Ivorian militia concerning the identities of possible government agents. According to Liberian mercenaries who were working on behalf of the Ivorian Government and had been interviewed by the Panel in July and September 2013, this has, in turn, significantly reduced the capacity of pro-Gbagbo mercenary and militia networks in Liberia to successfully recruit and mobilize combatants. The Panel notes that the attacks carried out in mid-2012 had been preceded by evident mobilization efforts (S/2012/448, para. 86).

37. The Panel remains concerned, however, that payments by the Government of Côte d'Ivoire to Liberian mercenaries do not represent a sustainable method of enhancing border stability. One mercenary general interviewed by the Panel in Zwedru, Grand Gedeh county, in September 2013 and who stated to the Panel that he had fought in Mali early in 2013, noted that the Government of Côte d'Ivoire had paid him approximately $8,000 (4 million CFA francs) in August 2013. Other mercenary generals interviewed by the Panel in July and September 2013 noted that they had been paid substantially less: about $2,000 each (1 million CFA francs). Several of the mercenaries who had received such payments complained that they had been promised substantially more money than they had received and alleged that additional financing had been misappropriated by Ivorian officials in Abidjan and by the former official of the National Security Agency. Moreover, the payments

[8] The trial in Monrovia of 18 mercenaries, many of whom conducted cross-border attacks in 2011 and 2012, ended on 4 October 2013 when the judge ruled to disband the jury and initiated an investigation into allegations of jury tampering. A retrial has been ordered, although a date has not been set. The trial featured many problems, including the misjoinder of two cases involving suspected mercenaries that combined separate incidents and included the accusation of individuals from cross-border attacks carried out in May 2011 and June 2012.

have been insufficient to have a lasting impact, meaning that most generals remain impoverished and without alternative livelihood opportunities. As such, the mercenary generals will remain susceptible to future recruitment by the highest bidder. Furthermore, it is unclear how the mercenary generals have disposed of the money they received from the Government of Côte d'Ivoire and whether they have purchased additional arms or ammunition, thereby reinvesting in their capacity to extort payments from Governments in the future. In this way, payments could entice some mercenary commanders to enhance their capacity to destabilize the border region in order to appeal for funding from the Government of Côte d'Ivoire. Some Liberian mercenary generals who were interviewed by the Panel in September and October 2013 and who have not been included in the payments, expressed the desire to prove to the Government of Côte d'Ivoire that they too could threaten border security and therefore also merit financing.

38. Authorities of the Government of Liberia reacted in different ways when the Panel revealed information regarding the payment of mercenaries by the Government of Côte d'Ivoire. Some senior government officials interviewed by the Panel were unconcerned about the payments and accepted this method as the prerogative of the Government of Côte d'Ivoire to achieve its goals in the border region. The Panel notes that should payments made by the Government of Côte d'Ivoire to mercenaries succeed in temporarily preventing cross-border attacks, this would relieve the Government of Liberia from deploying sufficient security forces to the border region. Such deployments stretch the capacity of the Government of Liberia and impose significant financial and manpower burdens on Monrovia. A reduction in cross-border attacks from Liberia into Côte d'Ivoire would also diminish the need for the security agencies of the Government of Liberia to investigate and apprehend potential combatants, thereby diminishing additional tension between Monrovia and the Krahn in Grand Gedeh county that has resulted from the arrests and prolonged pretrial detention of mercenaries (S/2013/316, para. 31). This appears to be consistent with the tendency of policymakers of the Government of Liberia to take a Monrovia-centric approach rather than to consider conditions in peripheral counties.

39. Other authorities in Liberian security agencies, however, expressed concern that the payments did not represent a sustainable method for achieving peace and security in the Liberia-Côte d'Ivoire border region and might instead contribute to longer-term instability. They cited the fact that mercenaries typically gravitate towards the highest bidder and still could be easily enticed by financing provided by pro-Gbagbo networks. Liberian officials also cited as a potential consequence the diminished authority of the Government of Liberia in Grand Gedeh and River Gee counties among mercenaries, many of whom hold negative views of the Government and who align themselves, at least temporarily, with their new paymasters in Abidjan. Several ranking officials in government security agencies further objected to what they perceived as an aggressive positioning of the Ivorian Government, including in the withholding of information concerning the payments. This was especially relevant during Government of Liberia investigations carried out in June 2013 into funds received by Liberian mercenaries that were believed to be related to possible forthcoming cross-border attacks but that had instead been provided by the Government of Côte d'Ivoire.

40. The Government of Ghana also informed the Panel that it remained wary of the intentions and actions of the Government of Côte d'Ivoire regarding the handling of former Gbagbo officials who reside in Ghana. The Panel travelled to Ghana from 7 to

12 July 2013 to investigate the financing of arms embargo violations committed in Liberia by Liberian mercenaries and Ivorian militia elements, as well as the status of pro-Gbagbo networks operating in that country. Authorities of the Government of Ghana, at a meeting organized by the Ghanaian National Security Council on 10 July 2013, stated to the Panel that the Government of Côte d'Ivoire had aggravated the situation of pro-Gbagbo refugees residing in Ghana by sending Ivorian agents intending to assassinate or kidnap militant pro-Gbagbo refugees. The Ghanaian authorities claimed to have foiled at least two such missions in early 2013 and stated to the Panel that at least one former Gbagbo supporter who had returned to Côte d'Ivoire had been abducted and had disappeared. The Panel was unable to independently verify this information. The Panel met with several former ministers of the Gbagbo regime at the Ghana Refugee Board in Accra on 11 July 2013. All of them claimed that they were seeking to return to Côte d'Ivoire but were afraid that they would be killed if they succeeded. Most of the former ministers had been indicted in Côte d'Ivoire for various offences, including economic crimes, and claimed to the Panel that their houses and property had been appropriated by elements supporting the Government of Côte d'Ivoire.

C. Liberia-Sierra Leone border

41. Liberia does not have weak authority only over the Liberia-Côte d'Ivoire frontier. The Panel also found, during its investigations, that hundreds of former combatants, some of them armed, were active in the Gola Forest, where they were illegally mining gold and engaging in other illicit activities, including drug trafficking and weapons smuggling (S/2013/316, paras. 33-36). A senior security official of the Government of Liberia informed the Panel on 30 September 2013 that many of the militia elements in the forest were probably former Kamajors, a civil defence group from Sierra Leone that, after the war in that country, then fought on the side of the former rebel groups Liberians United for Reconciliation and Development (LURD) and the Movement for Democracy in Liberia (MODEL) in 2002-2003. Several thousand former Kamajors elements chose to remain in Liberia, and many of them relocated to Cape Mount county in the Gola Forest bordering with Sierra Leone. The Panel conducted further investigations into security-related issues in the region, on both sides of the Liberia-Sierra Leone border. This included an investigative mission to Kawelehun and Fornor, near Weajue, in Grand Cape Mount, in July 2013, where the Panel observed groups of former combatants who were engaged in illicit activities and who presented a security risk for unarmed forest rangers of the Government of Liberia (see paras. 112 and 113).

42. These groups of former combatants operating in the Gola Forest outside of any State authority have also initiated cross-border armed skirmishes. The Panel received information from Sierra Leone that on 11 October 2013 men armed with artisanal hunting shotguns and operating on the Sierra Leone-Liberia border ambushed Sierra Leonean forest rangers in the Gola Forest, seriously injuring one of the rangers. In its midterm report, the Panel cited an attack perpetrated on 2 February 2013 against Sierra Leonean forest rangers by Liberian former combatants (S/2013/316, paras. 33-36).

43. Security agencies of the Governments of Liberia and Sierra Leone had agreed, at a meeting on 14 March 2013 of the Joint Border Security Committee and Confidence-Building Units in Sinje, Grand Cape Mount county, to undertake joint

security patrols with UNMIL observers in the Gola Forest. However, the task force has yet to be established and there has been no monthly meeting of the Joint Border Security Committee and Confidence-Building Units since July 2013. The Gola Forest represents an area of potential instability that is subject to little or no monitoring by the Government of Liberia, which contends that deploying sufficiently armed security officers to reconnoitre the region could further provoke the former combatants living there. The Panel is alarmed that the Governments of Liberia and Sierra Leone are reluctant to take a proactive approach to the security of this forest region and seem likely to respond only in the event of a sudden deterioration in the security profile of that area.

D. Recruitment of mercenaries for Mali

44. The capacity and will of the Government of Liberia to exercise authority over remote border areas and the former combatants and their dependants who live there is severely limited. These disaffected populations, many of whom served in rebel groups throughout the subregion, are engaged in the informal economy and remain extremely vulnerable to being recruited as fighters in areas of instability throughout West Africa.

45. The Panel interviewed a former MODEL mercenary general in Zwedru, Grand Gedeh county, on 16 September 2013, who provided information concerning his deployment to Mali as a mercenary fighting for the Government of Mali in early 2013. He said that he had been recruited in January 2013 by two former generals of the National Patriotic Front of Liberia (NPFL), who are known to the Panel and are based in Monrovia and Nimba county. One of them had also recruited former NPFL combatants in Nimba county to fight on behalf of FRCI in Côte d'Ivoire in late 2010. The former MODEL mercenary general informed the Panel that he had travelled from Foya, Lofa county, to Sierra Leone and then onward to Guinea and then to Bamako, where he was paid and equipped before fighting on behalf of the Government of Mali. He stated that he had fought with other mercenaries from Liberia, Sierra Leone and Guinea, and outlined the supplies and payments provided to him. He also said that a source of Sierra Leonean mercenaries was Weajue, Grand Cape Mount (see paras. 41, 112 and 113). The Panel has not been able to verify the details provided by this mercenary but views the information as credible. The man also informed the Panel of a payment received from the Government of Côte d'Ivoire while visiting Abidjan in August 2013, which the Panel was able to verify from multiple sources. The Panel received further information in September 2013 concerning the recruiting activities by the two former NPFL generals cited above in relation to recruitment for Guinea.

46. Two Liberian mercenaries interviewed by the Panel on several occasions in Monrovia in September 2013 provided additional information on the recruitment of mercenaries in Liberia for Mali in early 2013. The Panel received the name of one recruiter of mercenaries, a former LURD general who was wounded while fighting in Mali early in 2013 and who returned to Monrovia to seek additional recruits.

E. Recruitment of mercenaries on the Liberia-Guinea border

47. The Panel also received information in September 2013 concerning the recruitment of Liberian and Sierra Leonean mercenaries in Nimba county for

possible operations in Guinea. The Panel obtained the names of several recruiters from Liberian mercenaries familiar with the recruitment process, as well as from a Liberian security agency, although the Panel did not have the opportunity at the end of its mandate to conduct a field visit to investigate this suspected recruitment further.

48. The Panel had previously received information concerning the recruitment of mercenaries in south-eastern Guinea early in 2012 on behalf of a Liberian mercenary named Ophoree Diah, who is currently on trial for mercenarism in relation to cross-border attacks from Liberia into Côte d'Ivoire, along with 17 other individuals. Information regarding this recruitment was obtained from mercenaries who are sources of the Panel, a Liberian security agency and the Group of Experts on Côte d'Ivoire.

49. Diah, who had served as the deputy chief of staff for LURD operations during the Liberian civil conflict, travelled from Liberia to Ghana in late 2011 to serve as a courier of funds for mercenaries on behalf of former officials of the Government of Laurent Gbagbo (S/2012/901, paras. 32 and 53-55). Diah and two other Liberian mercenary sources informed the Panel that the Executive Mansion had assisted Diah in obtaining a passport in October 2011 and travelling to Ghana, which the Government of Liberia denied to the Panel. Liberian mercenaries familiar with Diah's activities also informed the Panel in September 2013 that Diah had sought to obtain illicit weapons on a forest concession in Gbarzon district, Grand Gedeh county, in 2012, prior to his arrest by the Liberia National Police in September 2012. Diah told the Panel on 24 October 2012 that he worked for the logging company A&M Enterprises, owned by Aicha Konneh in Grand Gedeh county, information that the Panel was subsequently able to verify through two other sources.[9] Konneh played a prominent role, from Guinea, in the formation and leadership of the former rebel group LURD during the Liberian civil conflict (see additional information on Konneh and A&M Enterprises in paras. 144-149).

50. The Panel is continuing to investigate Diah's network, including former LURD generals and ringleaders, to determine their financial or political interests in Guinea.

IV. Assets freeze and travel ban update

A. Overview

51. By paragraph 4 (a) of its resolution 1521 (2003), the Security Council decided that all States shall take the necessary measures to prevent the entry into or transit through their territories of all individuals subject to the measures relating to the travel ban, who constitute a threat to the peace process in Liberia or are engaged in activities aimed at undermining peace and stability in Liberia and the subregion.

52. By paragraph 1 of its resolution 1532 (2004), implementing an assets freeze on designated individuals and entities, the Security Council decided that all States in which there are funds, other financial assets and economic resources owned and

[9] Furthermore, Diah's telephone records obtained from the Ministry of Justice of Liberia in September 2012, show that Diah had placed or received calls to or from Aicha Konneh's telephone on 48 days between 30 March and 10 September 2012, with multiple calls placed or received on many of these days.

controlled directly or indirectly by the designated individuals or by persons acting on their behalf or at their direction, shall freeze all such funds, assets and resources to prevent the designated individuals from using misappropriated funds and property in order to interfere in the restoration of peace and stability in Liberia and the subregion.

53. Twenty-five individuals are currently on the travel ban list; nine individuals and 30 entities are on the assets freeze list. The Panel focused on individuals subject to the travel ban and assets freeze measures who live in Liberia or within the subregion, on the assumption that such individuals might have the motivation to engage directly in activities to destabilize Liberia and the subregion. The Panel is of the opinion that international arms dealers who previously had business dealings with the former regime of Charles Taylor would not currently be catalysts of insecurity in Liberia, unless there is a demand for their services.

54. The Panel notes that the threat posed to stability in Liberia and the subregion by designated individuals depends on capacity and intent. In many cases, the financial and leadership capacities of the individuals can be assessed. The intent of designated individuals to destabilize Liberia and the subregion is, however, more difficult to assess. The Panel does not have access to critical information for most of the designated individuals, including telephone and bank records, which would enable a greater degree of certainty regarding the actual threat posed. Moreover, the recent history of Liberia and the subregion suggests that some of the individuals might be opportunistic and their intent could change depending on events that affect the stability of the Government of Liberia or States in the region.

B. General observations

55. As the Panel noted in its midterm report (S/2013/316), the Government of Liberia has never implemented the assets freeze measures. The measures were challenged by designated Liberians in a petition to the country's Supreme Court requesting that the Court prohibit the Government of Liberia from implementing the assets freeze measures. On 16 September 2005, the Supreme Court decided, in a "judgement without opinion" that any attempt to freeze the assets of Liberian nationals must be done in keeping with the due process of law as enshrined in the Constitution and the statutory laws of the country.

56. In July 2007, the Government of President Ellen Johnson Sirleaf introduced a bill in the legislature designed to seize the assets of former President Charles Taylor, who had claimed to the Special Court for Sierra Leone that he was indigent (the Court decided on that basis to pay his legal costs, amounting to $100,000 per month). The bill sought the "assistance of other nations in tracking, freezing and confiscating the funds, properties and assets" of Taylor. In August 2007, the bill was roundly rejected by the legislature. At the time, two prominent members of the legislature (Jewel Taylor, the former wife of former President Taylor, and Edwin Snowe, the former President's son-in-law) were still on the assets freeze list (see S/2007/689, para. 170).

57. Given the many links that connect the members of the small political elite of Liberia, the Panel is of the opinion that the legislative and judicial systems in that country are unlikely to act against the designated individuals with respect to the freezing of their assets, as some of the individuals remain very powerful members of that elite.

58. From interviews with officials of the Government of Liberia, journalists and civil society activists, the Panel concludes that some of the designated individuals would almost certainly have moved their assets out of Liberia had the measures, in particular the travel ban, not been in place. Furthermore, individuals subject to the sanctions measures are constantly reminded by the investigations and reports of the Panel that they are under close international scrutiny and are vulnerable to more effective measures should they act in ways that could undermine the security and stability of Liberia and the subregion. The Panel believes that this has had a positive effect on the behaviour of these individuals and has contributed to the stability, however fragile, that Liberia currently enjoys.

59. Nevertheless, the Panel notes from local media commentaries and discussions with civil society activists in Monrovia that the assets freeze and travel restrictions have been politicized by the Government of Liberia. The prominent Liberians on the list have associated openly with the political opposition to the governing Unity Party. Others who had changed allegiance and now support President Sirleaf, like Emmanuel Shaw, who is a business partner of Benoni Urey and used to be an associate of former President Taylor, have been removed from the list. The apparent politicization of the local climate with respect to these lists has made it difficult for the Panel to verify information and assess whether designated individuals who do not join the ruling party are attempting to destabilize what has always been a highly centralized State.

C. Charles Taylor and "Chuckie" Taylor

60. The Panel examined the case of former Liberian President Charles Ghankay Taylor and his son Charles ("Chuckie") Taylor, neither of whom resides in Liberia while still having considerable influence in the country. "Chuckie" Taylor is serving a jail sentence of 97 years in a federal prison in the United States after having been found guilty of torture and related crimes on 30 October 2008. In May 2012, former President Taylor was sentenced to 50 years imprisonment by the Special Court for Sierra Leone; the Appeals Chamber of the Court upheld the 50-year sentence on 26 September 2013. On 15 October 2013, former President Taylor was transferred to a prison facility in the United Kingdom to serve the remainder of his sentence.

61. Since both former President Taylor and Charles ("Chuckie") Taylor are currently incarcerated. the travel ban has no application to either of these individuals. The Panel is of the opinion, however, that removing either individual from the assets freeze list could enable the movement of substantial financial assets, especially those still controlled by former President Taylor, possibly through intermediaries, to loyalists in Liberia over whom Taylor still maintains a charismatic sway. Such loyalists, some of whom hold powerful positions in the House of Representatives and the Senate, must be denied access to misappropriated funds with which they could interfere with the consolidation of peace and stability in Liberia and the subregion.

D. Designated individuals residing in Liberia and the subregion

James Willie Adolphus "Coocoo" Dennis

62. James Willie Adolphus "Coocoo" Dennis was a top commander in the former NPFL of former President Taylor and his name is on the travel ban list. The Panel interviewed Dennis in March 2013; after the Panel submitted its midterm report, it investigated the claims Dennis made to it.

63. In March 2013, Dennis stated to the Panel that he had broken ties with Taylor prior to 2003. He had by then achieved his objective in joining the NPFL, which was to avenge the death of his uncle, former President William Tolbert, who was overthrown and murdered by former President Samuel Doe in a coup in 1980. Dennis, who was 71 years old, claimed that he had retired to his extensive farms in Careysburg and Gbarnga and employed about 1,500 former combatants on these farms, thus contributing to peace and security in Liberia.

64. The Panel notes, however, that in August 2013, a month before Taylor's sentence was upheld by the Special Court for Sierra Leone, Dennis and Taylor's younger brother Adolphus Taylor mobilized more than 1,000 former combatants from Taylor's notorious but now-defunct Anti-Terrorist Unit in order to revive the former President's abandoned 6,000 acre farm in Gbarnga, in Bong county, Liberia. The Panel notes that Dennis remains a charismatic leader among former combatants from the NPFL, commanding support and the means to mobilize large numbers of them if he chooses.

65. The Panel believes that Dennis' past and his continued relationship with former combatants remain relevant. As a combatant commander throughout the Liberian civil wars, Dennis was known as "General Quick-to-Fire" because he was prone to perpetrating massacres and mutilating civilians, according to evidence collected by the Special Court for Sierra Leone and examined by the Panel. He allegedly carried out a massacre in Grand Bassa county on 19 August 1993, in which hundreds of civilians were killed. Evidence collected by the Special Court also showed that in November 2002, Dennis commanded two western Ivorian rebel groups, the Mouvement populaire ivorien du Grand Ouest and the Mouvement pour la justice et la paix, in their initial attacks inside Côte d'Ivoire during the early phase of that country's civil war. It was believed that 90 per cent of the members of the two groups were mercenaries from Liberia and Sierra Leone.

66. The Panel contacted Dennis in September 2013 to discuss the claims that he had severed ties with former President Taylor before 2003 and his role in the mobilization of former combatants to reopen Taylor's farm. A meeting was scheduled for 26 September 2013, the day Taylor's conviction was upheld on appeal. Dennis declined to meet with the Panel on that day, claiming that he had some urgent issues to attend to on his farm in Careysburg. The Panel attempted to meet with Dennis on three occasions, on each of which he refused to meet with the Panel. The Panel is of the opinion that, given his background and current status among former combatants still loyal to Taylor, Dennis remains a threat to peace and security in Liberia and the subregion.

Benjamin Yeaten

67. Benjamin Yeaten, a notorious commander of the Anti-Terrorist Unit under former President Taylor, is on the assets freeze and travel ban lists. The Panel noted in its final report of 2011 (S/2011/757) that Yeaten recruited Liberian mercenaries on behalf of FRCI to fight in the Ivorian post-electoral conflict in late 2010 and early in 2011 (S/2011/757, paras. 77 and 148). Yeaten reportedly conducted this operation from Côte d'Ivoire. The Panel received persistent rumours in 2012 and 2013 that Yeaten was involved in recruiting Liberian mercenaries in Nimba county to fight against FRCI, and also to undermine stability in Liberia, but has not been able to independently verify this information.

68. The Panel has not obtained any information concerning Yeaten's assets. However, because of his activities to recruit mercenaries in Liberia (as outlined above), the assets freeze pertaining to Yeaten should be maintained. The Panel has been informed on multiple occasions, in 2012 and 2013, by several high-ranking officials of the Government of Liberia that Yeaten resides in Togo. The Panel has sought further details concerning Yeaten's possible residency, but has not been able to verify such information independently. The Government of Liberia charged Yeaten with murder in absentia and issued an arrest warrant for him in 2009; it still considers Yeaten a threat. The Panel concurs with the assessment that Yeaten remains a threat to peace and security in Liberia and the subregion.

Momoh Jibba

69. Momoh Jibba, who is subject to the travel ban measures, served as a senior aide-de-camp to former President Taylor. During that time, he was a notorious enforcer for Taylor, allegedly conducting assassinations on Taylor's behalf. Jibba was, in a sense, a victim of the Liberian civil war, having been recruited as a combatant in the NPFL in 1990, when he was still a teenager, which makes him one of the first child combatants of the war.

70. The Panel met with Jibba in Monrovia on 15 March and 27 September 2013. On both occasions, he was in a dissolute state. The Panel found that Jibba was abusing alcohol and drugs. With Taylor's conviction upheld by the Special Court for Sierra Leone, the Panel is of the opinion that Jibba, who commands no following of his own, is no threat to Liberia and the subregion.

Benoni Urey

71. Benoni Urey, who was the Commissioner of Maritime Affairs under former President Taylor, is subject to the assets freeze and travel ban measures. Evidence collected by the Special Court for Sierra Leone and reviewed by the Panel has shown that, while serving as Commissioner of Maritime Affairs, Urey authorized payments for arms purchases from Serbia from the accounts of the Maritime Bureau in 2000. The accounts were set up to disburse payments in late 1999; the first shipment of arms arrived from Serbia in 2001 or 2002. The evidence indicates, however, that in approving the funds Urey was acting on the orders of Taylor.

72. Urey currently serves as the Chair of Lonestar Communications Corporation, which is one of the largest taxpayers in Liberia. He owns 20 per cent of the company's shares through PLC Investment Limited, a Liberian company that is in turn owned by IDS and Nexus — two other Liberian companies established in 1989

with anonymous bearer shares (S/2011/757, para. 139). Urey has also invested in residential housing, hotels, a car rental company, radio and television stations and several newspapers. He is one of the wealthiest citizens of Liberia. On 1 October 2009, President Sirleaf appointed Urey to serve as mayor of Careysburg, but removed him from this position when it became clear that Urey would not back her re-election bid in 2011.

73. Urey clearly has the resources and the leadership capacity to command support and undermine peace and security in Liberia if he chooses. The animosity that exists between him and the Government of Liberia has led some ranking officials in President Sirleaf's Government to speculate that he might have the motivation to do so.

74. The Panel attempted to investigate Urey's extensive assets to determine whether they are being used to support groups seeking to destabilize Liberia and the subregion. Urey's assets have not been frozen or fully disclosed. The Panel relied on information provided by confidential sources, the Government of Liberia and Urey himself. The Panel did not have information suggesting that Urey was involved in activities that would destabilize Liberia and the subregion.

75. It is difficult for the Panel to assess Urey's intent. During the presidential and legislative elections of 2011, the Government of Liberia alleged that Urey used his radio station, Love FM, to broadcast inflammatory anti-Government statements. Officials saw this as evidence of Urey's seditious intent. The Panel interviewed Urey on 15 March and 27 September 2013, a day after Taylor's conviction was upheld. During the interviews, Urey stated to the Panel that his radio station was a commercial outlet and that it granted both government officials and opposition figures paid airtime to broadcast their views, without censorship. The Panel has confirmed that this is the case and that Love FM is not unique among Liberian radio stations in airing inflammatory anti-Government statements. Urey, in turn, has accused the Government of involvement in the subsequent burning of the radio station's offices because he was a financial supporter of an opposition political party, the Congress for Democratic Change.

76. In the interviews with the Panel, Urey insisted that, as a civilian who had been appointed to the position of Commissioner of Maritime Affairs by Taylor, he did not make any war-related decisions. Urey further informed the Panel that he was contemplating running for President of Liberia in 2017, as an independent candidate. Urey's business activities, and the profits gained from them, would appear to suggest that civil conflict in Liberia would have a significant negative financial impact on him.

77. Urey informed the Panel that he had submitted a delisting request to the relevant focal point in the United Nations Secretariat. Urey also provided the Panel with a letter dated 6 September 2013 and signed by the President of Liberia supporting his petition for delisting.

78. The Panel notes that Urey has been accessible to meet with the Panel to reply to its queries and provide the information sought of him throughout its mandate. The Panel is of the opinion that Urey's apparent commitment to the democratic process, albeit in opposition to the current ruling party, does not threaten to destabilize Liberia.

Ibrahim Bah ("Ibrahima Balde")

79. Ibrahim Bah, also known as "Ibrahima Balde", is a Senegalese national on the travel ban list as a result of his activities as an arms dealer working with former President Taylor in contravention of resolution 1343 (2001). Through his Monrovia-based company Greenstone, Bah supported Taylor's regime by trafficking arms to the rebels of the Revolutionary United Front (RUF) in Sierra Leone in exchange for diamonds. At the time the travel ban measures were imposed, Bah was believed to be residing in Burkina Faso.

80. In its midterm report, the Panel established that Bah had been engaged in criminal activities and in efforts to destabilize the subregion through the recruitment of mercenaries (S/2013/316, paras. 32 and 42-46). He was also in violation of the travel ban by being resident in Sierra Leone. The publication of the Panel's midterm report compelled the Government of Sierra Leone to address formally the issue of Bah's presence in that country. Bah was arrested on 7 June 2013 and detained at a facility at the Transnational Organized Crime Unit in Freetown. He was released after one week and required to report to the Unit every 72 hours.

81. On 5 July 2013, the Freetown-based Centre for Accountability and the Rule of Law, in partnership with the Geneva-based organization Civitas Maxima, brought forward a private prosecution on behalf of Tamba Emmanuel Takoi, who had been mutilated by RUF rebels in the diamond-rich Kono district during the civil war in Sierra Leone. They filed charges against Bah in a Freetown court for the offences of false imprisonment, kidnapping, wounding and wounding with intent, assault occasioning actual bodily harm, and attempted murder. Bah was served with information on the case on 15 July 2013 and was to appear in court on 19 July 2013. On that day, the court discovered that the case file could not be located. Bah's next appearance was set for 29 July 2013.

82. On 27 July 2013, Sierra Leonean authorities placed Bah on a commercial flight destined for Dakar. On 5 August 2013, the Attorney-General and Minister of Justice of Sierra Leone, Franklyn Kargbo, stated on a local radio station — a recording of which the Panel has obtained — that Bah had been deported on the orders of President Ernest Bai Koroma. Attorney-General Kargbo claimed that President Koroma had signed a deportation order under a 1965 law allowing for the expulsion of any foreigner deemed not "conducive to the public good". Attorney-General Kargbo also stated to the radio station that he had advised President Koroma to expel Bah, since putting Bah on trial would have been "a distraction" from the development efforts of the Government.

83. The Panel submitted a letter to the Government of Sierra Leone on 18 July 2013 requesting copies of all pages of all forms of identification, including passports, found in the possession of Bah and information on all the dates on which Bah had travelled to or from Sierra Leone since 1 January 2008. The Panel also submitted a letter to the Government of Sierra Leone on 15 August 2013 reiterating the Panel's previous requests and requesting a copy of Bah's expulsion order signed by the President of Sierra Leone, a copy of Bah's flight itinerary for 27 July 2013 and any documentation relating to any contacts between the Government of Sierra Leone and the Government of Senegal with respect to Bah's expulsion. The Panel further submitted a letter to the Government of Senegal on 15 August 2013 requesting its assistance to confirm whether Bah had officially entered Senegal after his expulsion from Sierra Leone and whether Bah was then resident in Senegal.

84. In a letter dated 9 October 2013, the Government of Senegal responded that on 27 July 2013 Ibrahima Balde (Ibrahim Bah) had arrived at Léopold Sédar Senghor International Airport in Dakar from Freetown and that he had been registered. In the letter it was stated that Balde had identified himself as a trader and was residing at 8455 Sicap, Sacré Cœur, in the region of Dakar, Senegal. The Government of Sierra Leone has not responded to the Panel's requests. The Panel visited Sierra Leone from 13 to 21 September 2013 and has submitted several requests for meetings with officials of the Government of Sierra Leone. The officials have informed the Panel that Bah's deportation could only be discussed with the President of Sierra Leone, who had ordered this action.

85. The Panel obtained a copy of a letter of invitation from the ruling party of Sierra Leone, the All People's Congress (APC), inviting Bah to Sierra Leone on 1 November 2007 as a "special guest" (annex II). The Panel notes that some members of APC and President Koroma's Government maintained direct links with RUF and, especially, with its partner, the Armed Forces Ruling Council (AFRC), which staged a coup in Sierra Leone in 1997.

86. The Panel initiated e-mail communication with Bah on 24 September 2013. Bah stated to the Panel that he was "surprised" to learn that his name was on the travel ban list, since he had been travelling freely in the region, and rejected the reasons for his designation. He claimed to have contacted the United Nations and various western intelligence agencies to "clear" his name and denied supplying arms to RUF in exchange for diamonds or working with former President Taylor to gain illicit access to diamonds in Sierra Leone. Bah also supplied the Panel with the first two pages of his passport (annex III) and a Senegalese mobile telephone number.

87. The Panel believes that Bah's case requires further investigation and close monitoring. Bah clearly has the training, the background and the motivation to continue to contribute to instability in the region.

Benjamin Taylor

88. Benjamin Taylor is on the travel ban list. He is the former Chief of Staff of MODEL and became Director of Passports and Visas at the Ministry for Foreign Affairs in Liberia under the transitional government of Chair Gyude Bryant. Taylor remains a key player in the former MODEL network in Monrovia and Grand Gedeh county. The Panel is particularly concerned about his probable involvement in networks of Krahn mercenaries operating in Ghana and Liberia that sought to conduct cross-border attacks into Côte d'Ivoire in 2012 and early in 2013. As such, the Panel still considers Taylor to be a possible threat to peace and stability in Liberia and the subregion.

Simon Rosenblum

89. The Panel received information that Simon Rosenblum, whose name is on the travel ban list, was prevented from travelling from Abidjan, Côte d'Ivoire, to Israel on 16 October 2013. Rosenblum was found to be in the possession of an Israeli passport that had expired in 1993, as well as an Israeli laissez passer valid from 7 to 21 October 2013 that had been delivered to him by the Embassy of Israel in Côte d'Ivoire.

Sumo Dennis, Kia Farley and Joseph Tuah

90. The Panel attempted to locate the following designated individuals without success: Sumo Dennis, Kia Farley and Joseph Tuah. The Panel was unable to obtain substantive information concerning the current activities of these individuals. Dennis served as a general for the former LURD rebel group. Farley first served as former commanding general for MODEL in Buchanan and later as inspector general in the Ministry of Commerce and Industry in Chair Bryant's transitional government. Tuah served as a deputy to Benjamin Yeaten in the Anti-Terrorist Unit. Evidence collected by the Special Court for Sierra Leone and reviewed by the Panel shows that Tuah and Yeaten were instrumental in the delivery of arms to former Liberian President Charles Taylor.

Baba Jobe

91. Baba Jobe was a Gambian national, who, as Director of Gambia New Millennium Air company, trafficked arms to Liberia during former President Taylor's regime in contravention of Security Council resolution 1343 (2001). For this, he was placed on both the travel ban and assets freeze lists. The Panel received information in Sierra Leone indicating that Jobe had died in the Gambia in 2011. The Panel contacted by telephone an official in the Government of the Gambia who confirmed this information. The Panel submitted a letter to the Government of the Gambia requesting written confirmation and is awaiting a response.

Raphael Dago Gnadre ("Alexander Galley")

92. The Panel received information from the Government of Liberia that Raphael Dago Gnadre had died in Côte d'Ivoire. The Government of Liberia was unable to provide the Panel with evidence of his death and the Panel submitted a letter to the Government of Côte d'Ivoire seeking further information.

E. Designated individuals residing outside Liberia and the subregion

93. The Panel sought the assistance of States in obtaining information concerning the activities of individuals on the travel ban and assets freeze lists who reside outside Liberia and the subregion. The Panel obtained information concerning Richard Chichakli following his arrest in Australia on 10 January 2013. The Panel also followed the case of Slobodan Tešić, who might have travelled outside Serbia or Bosnia and Herzegovina, countries for which he holds valid passports.

Richard Ammar Chichakli

94. The Government of Australia submitted a note verbale to the Committee on 11 January 2013 citing the arrest of Richard Ammar Chichakli on 10 January 2013 in the Australian State of Victoria, pursuant to a Red Notice of the International Criminal Police Organization (INTERPOL). Chichakli had entered Australia on 26 June 2010 and resided under an alias, Jehad Almustafa, with a Syrian passport. Chichakli was subsequently extradited to the United States on 24 May 2013.

95. The Government of Australia submitted an interim report to the Committee on 11 June 2013 addressed to the Panel of Experts providing additional details concerning the arrest of Chichakli and measures taken in Australia to freeze his

assets, including assets held under his various aliases. This included measures by the Australian Customs and Border Protection Service to interdict two shipments of silverware sent to Chichakli's commercial trading name, Elegance of Nobility, in February 2013. The Government of Australia noted that Chichakli also held assets in Austria under his alias, Jehad Almustafa. The Panel submitted a request to the Government of Australia on 19 August 2013 seeking additional information concerning the assets and identification documents of Chichakli, including a detailed list of all assets owned or controlled that have been frozen in Australia, copies of all financial transfers to or from bank accounts held by Chichakli or any entity controlled by Chichakli, copies of all pages of identity documents used by Chichakli, including passports issued to Jehad Almustafa, and additional information concerning Chichakli's travel to or from Australia indicating countries visited prior to arrival or subsequent to departure from Australia. The Panel is awaiting a reply to this request.

96. The Government of Austria informed the Panel on 16 October 2013 that assets of Chichakli were held in two accounts (one in United States dollars and one in euros) under his alias Jehad Almustafa in a foreign subsidiary of an Austrian bank. As such, the Government of Austria did not have the authority to provide additional information relating to those accounts. The Government of Austria was able to provide the Panel with information concerning 13 transfers totalling 60,500 Australian dollars from those accounts through the Austrian bank to an account of the National Australia Bank between 1 July 2010 and 28 September 2011. These transfers were not blocked because the alias Jehad Almustafa was not known to be associated with Chichakli at that time. The Panel will seek further information from the foreign subsidiary bank, as well as from the State in which it is registered.

Slobodan Tešić, Jovan Aleksic and Orhan Dragaš

97. The Government of Serbia provided significant assistance to the Panel and on 17 October and 15 November 2013 transmitted information concerning three Serbian nationals whose names are on the travel ban list: Jovan Aleksic, Orhan Dragaš and Slobodan Tešić. This information included updates pertaining to the validity and date of issue of passports of the three individuals, as well as information on their travel to or from Serbia. The following summarizes information provided related to the travel of these individuals:

(a) Jovan Aleksic is listed with three entrances to or exits from Serbia between 28 November 2011 and 10 February 2013 through Belgrade Nikola Tesla Airport;

(b) Orhan Dragaš is listed with 44 entrances to or exits from Serbia between 12 June 2011 and 12 September 2013; there were 9 entries into Serbia attributed to Dragaš in 2013, of which 7 were through Belgrade Nikola Tesla Airport, and there were 10 exits attributed to him from Serbia, 6 of which were through Belgrade Nikola Tesla Airport;

(c) Slobodan Tešić is listed with 116 entrances to or exits from Serbia between 14 December 2010 and 24 May 2013, all through Belgrade Nikola Tesla Airport; 4 entrances and 5 exits are attributed to Tešić through this airport from the beginning of 2013 until 24 May 2013 and 21 entrances and 17 exits from Belgrade Nikola Tesla Airport are attributed to him in 2012.

98. The Panel observed that some of the travel data pertaining to Tešić provided by the Government of Serbia exhibited possible discrepancies on several occasions. For example, Tešić is listed as exiting Belgrade Nikola Tesla Airport on both 22 January and 4 March 2013, but is only listed as entering on 20 March 2013. Furthermore, the Government of Serbia, in its letter of 15 November 2013, noted to the Panel that information pertaining to travel by Tešić after 24 May 2013 could not be provided because "the time elapsed is shorter than the time frame established by relevant laws and rules and regulations based on legal principles aimed at protecting citizens' data". The Panel notes that the Government of Serbia, however, was able to provide information pertaining to the travel of Orhan Dragaš until September 2013.

99. The Panel sought to obtain further information concerning the travel of Tešić in order to determine the countries he visited and any travel ban violations. The Panel submitted official requests to the Governments of Libya, Turkey, Belarus, Croatia and Cyprus concerning possible travel of Tešić to or from these countries. The Panel received responses from the Governments of Turkey and Croatia, and is awaiting responses from the Governments of Libya, Cyprus and Belarus. Croatia informed the Panel that Tešić had not travelled to that country since 1 January 2012 (the date specified in the Panel's request). The Panel visited Bosnia and Herzegovina in October 2013 and is awaiting an official report concerning the travel of Tešić to and from that country.

100. The Government of Turkey informed the Panel on 9 October 2013 that Tešić was denied entry into Turkey at Istanbul Atatürk Airport on 3 July 2013 and that there is no record of Tešić having entered Turkey since 1 January 2012 (the date specified in the Panel's request). In an additional response from the Government of Turkey, on 30 October 2013, it was noted that Tešić had arrived at Istanbul Atatürk Airport on a Turkish Airlines flight from Belgrade on the evening of 3 July 2013 and had remained in transit at the airport before departing for Minsk on 4 July 2013 on another Turkish Airlines flight. Tešić travelled using a valid passport from Bosnia and Herzegovina. The Government of Turkey also informed the Panel that Tešić had arrived at Istanbul Atatürk Airport on 12 February 2013 from Tripoli, again on a Turkish Airlines flight, and departed that same day as a transit passenger for Sarajevo, Bosnia and Herzegovina, always with Turkish Airlines. On 28 October 2013, the Government of Bosnia and Herzegovina confirmed to the Panel that Tešić arrived in Sarajevo on 12 February 2013. The Government of Bosnia and Herzegovina also informed the Panel that Tešić had attempted to enter that country, from Serbia, on 21 July 2013 by land, but that, owing to controls by the Bosnian police, had decided not to enter Bosnia and Herzegovina.

101. The Panel sought the assistance of the Panel of Experts on Libya and the Group of Experts on Côte d'Ivoire to make determinations on the activities and travel of Tešić.

Joseph Wong Kiia Tai

102. The Government of Singapore submitted a note verbale to the Committee on 18 September 2013 providing information about the fact that a designated individual subject to the travel ban measures and listed as Joseph Wong Kiia Tai may be using an Indonesian passport with a different name. The Panel submitted a request to the Government of Singapore seeking additional information concerning that individual's identity and alias, any travel to or from Singapore and the passport number and

nationality used by the individual. The Panel also submitted a request to the Government of Indonesia seeking the same information, with reference to Joseph Wong Kiia Tai's possible alias. The Panel is awaiting replies to these two requests.

V. Natural resources

A. Overview

103. The Panel was charged under paragraphs 5 (d) and (e) of Security Council resolution 2079 (2012) with assessing, within the context of the evolving legal framework of Liberia, the extent to which forests and other natural resources are contributing to peace, security and development rather than to instability and to what extent relevant legislation and other reform efforts are contributing to this transition, and with providing recommendations on how such natural resources could better contribute to the country's progress towards sustainable peace and stability. The Panel was also mandated to cooperate actively with the Kimberley Process Certification Scheme, including during a mission planned for 2013, and to assess compliance by the Government of Liberia with the Scheme.

B. Alluvial diamond sector

104. From January to the end of September 2013, the Government Diamond Office appraised for export 35,450.67 carats of diamonds valued at $12,326,444.49 with an average price of $347.71 per carat, down from $367 in 2012. These exports brought $369,793.33 to the exchequer of Liberia (annex IV).

Kimberley Process review mission

105. As the Panel outlined in its midterm report, a review mission to Liberia was conducted in the framework of the Kimberley Process from 18 to 25 March 2013 (S/2013/316, paras. 48-53). During the mission, the Panel was able to meet Kimberley Process representatives and discuss the current status of the diamond sector in Liberia. However, six months after the visit and despite repeated requests the Kimberley Process representatives have yet to provide the Government of Liberia with either a report on their findings or any recommendations. Given the preparations made by the Ministry of Lands, Mines and Energy and UNMIL, which provided not only vehicles but also a Mi-8 helicopter for field visits (costing the already-underfunded Ministry $6,000), the Panel finds this delay by the Kimberley Process representatives unfortunate. Furthermore, in the context of recent government reviews of artisanal mining legislation for both the artisanal gold and diamond sectors, Kimberley Process representatives have missed a key opportunity to offer informed guidance and advice. Without its assessment, the Panel finds that it is challenging to gauge the compliance of the Government with the Process in line with resolution 2079 (2012).

Kimberley Process Certification Scheme in Liberia

106. With regard to the current status of the Kimberley Process Certification Scheme in Liberia, there has been no visible improvement since the Panel's midterm report was issued. While the downstream export appraisal, certification and royalty

collection components are functioning adequately, the upstream components concerning the regional offices and the appraisal of the first instance remain hampered by poor logistics, underfunding and low morale. Regional offices in Bahn, Ganta and Kakata visited by the Panel were closed and appeared to have been so for some time. The inability of the regional offices to function effectively is further compounded by the very poor conditions of the roads during the rains. Furthermore, the Panel is concerned that the $400,000 annual budget for running the Scheme in Liberia continues to exceed royalties received on diamond exports. Consequently, the Government of Liberia is constrained in developing capacity to properly monitor mining activities in areas of the country that are particularly difficult to access.

107. Following the patterns described by the Panel in the midterm report, sources reported to the Panel in September 2013 that trafficking continued unabated, with larger goods entering Liberia from Sierra Leone to avoid that country's tax of 15 per cent on special stones valued at over $500,000, while smaller, low-value diamonds are typically trafficked directly from Liberia to buyers in Sierra Leone. The Sierra Leone Government Gold and Diamond Office noted, in its 2012 annual report, a marked decrease in the export of special stones since the introduction of the tax in 2009. For 2012 in particular, not a single special stone had been exported from Sierra Leone because "unofficial channels for export" were being used instead. A senior official at the Government Gold and Diamond Office told the Panel in Freetown in September 2013 that he believed that a significant amount of the "special stones" from Sierra Leone were being trafficked through Liberia.

108. Concerning the anomaly found at the Regional Diamond Office in Ganta, Nimba county, which indicated a significant spike in production, from almost no production in 2011 to 13,000 carats in 2012, the Panel continues to await the technical analysis carried out under the Kimberley Process in order to determine whether those diamonds originated from Côte d'Ivoire or elsewhere. During a visit to the Ganta region in September 2013, the Panel was unable to identify any significant upsurge in mining activity and thus remains concerned as to the provenance of this production.

109. On 1 October 2013, diamond industry sources reported to the Panel that Monrovia-based diamond brokers had recently bought large quantities of diamonds originating from the Marange field of Zimbabwe, while others had recently purchased diamonds trafficked to Liberia from the Central African Republic.

110. The same industry sources also informed the Panel that they had noticed an increase in the export from Liberia of partially polished stones. Once diamonds receive only a minimal number of facets, they may be considered manufactured goods and thus fall outside the controls on rough diamonds of the Kimberley Process, which means that they do not require certification prior to export. These sources believed that a manufacturing facility operating primarily to circumvent Kimberley Process controls existed in Côte d'Ivoire.

111. The movement of diamonds through Liberia from Zimbabwe and the Central African Republic represents a new element of trafficking that the Panel continues to investigate, while the export of partially polished stones is an attempt to exploit loopholes in the Kimberley Process Certification Scheme.

112. The Panel believes that the current state of compliance by Liberia with the Scheme is worrisome. Aside from structural problems affecting the day-to-day

functioning of the upstream component of the chain of custody, poor governance and weak State authority over peripheral areas of Liberian territory are facilitating illicit trafficking in natural resources, in particular diamonds and gold. While in the short term it could be considered that, even though poorly regulated, the alluvial mining sectors provide desperately needed livelihoods for young men, in the longer term, the increasingly growing autonomy of some remote mining regions may provide havens for those seeking to profit from instability and rebellion.

C. Alluvial gold sector

113. From January to the end of September 2013 the Government Precious Minerals Office appraised for export a total of 416.5 kg of gold valued at $16,512,373.64, generating $495,458.90 for the exchequer of Liberia (annex V).

114. Government control over the alluvial gold sector remains very weak. Poor infrastructure, the remote border locations of many mines and the underfunding of personnel of the Ministry of Lands, Mines and Energy make monitoring of the sector extremely difficult. Consequently, the illegal mining of and trafficking in gold continues almost entirely unhindered.

115. While official exports from January to September 2013 total 416.5 kg, the Panel was informed by industry sources that actual annual production is likely to be in the range of 3,000 kg. Some traffickers are smuggling up to 10 kg of gold per week through Côte d'Ivoire and Guinea, where it is smelted into bullion and then trafficked on to the United Arab Emirates; there, it is sold on the international market. The majority of this trade is controlled by Mandingo and Fulani traders who repatriate capital through informal banking mechanisms. Liberian gold is also reported to be extremely pure, with only a negligible 3 per cent of mass lost during the smelting process.

116. Although most of the gold production takes place in south-eastern Liberia, particularly in Grand Gedeh, River Gee and Sinoe counties, there is also significant activity in the Gola Forest region of Grand Cape Mount county, which is adjacent to the Sierra Leonean border. The Panel visited Kawelehun and Fornor, remote villages deep in the forest, on 28 June 2013, and found large numbers of young men, many of whom had been former combatants from both Liberia and Sierra Leone and were involved in illegal gold and diamond mining, as well as drug trafficking and bush meat hunting (see paras. 41 and 42).

117. Liberian forest rangers reported to the Panel that those miners were often extremely aggressive to outsiders and government officials and feared that the presence of the miners was likely to prove to be a major obstacle to the creation of the proposed Gola Forest transboundary peace park, an area of 2,000 square miles, which, while providing a sanctuary for the region's plant and animal life, is also intended to be a closely monitored zone for ensuring border security between Liberia and Sierra Leone. The Panel learned from mercenaries among their sources in Monrovia and Grand Gedeh county that some of these individuals had been recruited in February 2013 to fight for government forces in Mali (see para. 45). The Panel remains concerned about the potential threat to border security that these itinerant and disaffected young men pose.

118. While the Ministry of Lands, Mines and Energy conducted a survey of gold mines in Grand Gedeh and River Gee counties in June 2013, the Inspectorate of Mines was unable to provide the Panel with a report of its findings. The Panel finds this worrying, as a comprehensive assessment of alluvial mining activity is fundamental to any reform of the sector.

119. Two international legal consultants funded by the German Agency for International Cooperation (GIZ) and the World Bank are currently undertaking, on behalf of the Government of Liberia, a complete review of the Liberian mining code, covering every activity from small-scale alluvial activity to multinational operations, with a view to introducing a series of amendments to tighten and modernize existing legislation. A draft of these amendments is expected by November.

D. Agriculture

120. The Panel continues to monitor the palm oil sector, focusing particularly on continued conflict between local communities and large-scale concession holders. During September 2013, the Panel followed an ongoing dispute between local communities of District Number 4, Grand Bassa county, and the company Equatorial Palm Oil. The Panel remains concerned that large-scale palm oil development continues to pose significant challenges to peace and security in rural areas.

121. Equatorial Palm Oil holds a concession area of 34,500 acres that encompasses a block of 9,000 acres that is currently being used for palm oil production, as well as 13 villages. On 3 September 2013, the company commenced a survey of the entire 34,500 acres under concession by 20 technical staff of the Ministry of Lands, Mines and Energy. However, on the second day, the exercise was disrupted by approximately 100 men armed with machetes from Debbah Town, one of the settlements within the area, protesting the expansion of the agricultural development. As with the Sime Darby and Golden Veroleum cases previously reported by the Panel (S/2013/316, paras. 61-64 and S/2012/901, paras. 154-162), grievances were directed at the perceived encroachment on community forests, sacred sites, hunting grounds, water sources, farmland and the narrow exclusion zones demarcated around villages. Once again, local communities argue that they were not consulted adequately during the concession negotiation stage.

122. In response to the demonstration, the Government of Liberia deployed approximately 25 armed Police Support Unit officers to the area on 4 September 2013 in order to protect the government surveyors and the property of Equatorial Palm Oil. Nevertheless, tensions remained high and were further exacerbated by the exploitation of the situation by local politicians keen to curry favour with voters and parties in the run-up to senatorial elections in 2014. While the Grand Bassa legislative caucus argued that the survey should have been confined to the 9,000 acres dedicated to palm oil production, others called for a survey of the entire concession area in support of government policy and the concession agreement signed with Equatorial Palm Oil.

123. The situation deteriorated further on 16 September 2013, when a large number of men from some of the affected communities drove the surveyors out of the concession area. It was reported to the Panel that the men were armed with machetes, sticks and shotguns. In response, the superintendent of Grand Bassa county halted the survey in an attempt to defuse tensions. Nevertheless, the following day, a large

number of local citizens marched to Buchanan in order to present their grievances to the superintendent. During the course of the march, the Police Support Unit made 17 arrests, despite the fact that the arrested men were all unarmed and were reported to have been proceeding peacefully. The arrests prompted some 100 demonstrators to march to the superintendent's residence, which was then pelted with stones. The demonstrators dispersed after the county solicitor released the 17 men who had been arrested without charge.

124. By this stage, the Government of Liberia was aware of the dispute and, concerned that it might deteriorate further, dispatched a high-level delegation to Buchanan consisting of the acting Vice President and the ministers of agriculture and of internal affairs. Together with the county superintendent, the members of the delegation explained to the protestors that the concession had been agreed to by the President and that the agricultural project was a positive development for the region and that it would go ahead. Moreover, the delegates declined to agree to the protestors' request that the Police Support Unit withdraw.

125. In reaction to the Government's position, the local non-governmental organization Sustainable Development Initiative took the case of the local communities to the Round Table on Sustainable Palm Oil, which is currently reviewing the case. Equatorial Palm Oil has also requested that the Round Table send a team to Liberia to review the concession agreements, the social agreements and the standards of the company's approach to free, prior and informed consent during initial consultations with the citizens of the 13 affected villages. The dispute is ongoing and will continue to be monitored by the Panel.

E. Forestry

126. The Liberian forestry sector remains in disarray as the ongoing issues related to the illegal allocation of forest resources through the misuse of private use permits remains unresolved. As the Panel has previously reported, this is a symptom of larger, unaddressed problems in the forestry sector, the broader weakness of natural resource governance and the persistent inadequacies of the land tenure framework in Liberia (S/2012/901, paras. 107-153, and S/2013/316, paras. 65-76).

127. A key recommendation contained in the report presented by the Special Independent Investigative Body to the President of Liberia in December 2012 was to hold accountable, including through criminal prosecution, those responsible for any illegal activity related to the issuance of private use permits (S/2013/316, paras. 67-69). As the Panel has reported, some of the individuals implicated have been dismissed from the Forestry Development Authority and the Ministry of Lands, Mines and Energy. No criminal proceedings have yet begun, however, although the Panel has been informed about the fact that the Liberian solicitor general is considering bringing criminal charges against some individuals involved in illegal activities related to private use permits.

128. The Ministry of Justice, led by the Deputy Minister of Justice for Economic Affairs, Benedict Sannoh, has been reviewing contracts pertaining to private use permits to assess their validity in relation to relevant Liberian forestry laws. The review process began in May 2013 and, on 17 September 2013, the Managing Director of the Forestry Development Authority, Harrison Karnweah, announced that a first batch of 17 private use permits would undergo detailed review, adding

that other such permits would be reviewed in due course. The first 17 permits affect concession holders in Grand Kru, Grand Bassa, Gparpolu, Sinoe, River Cess, Bong and Lofa counties. A total of 61 private use permits will be reviewed. Should such permits be found to have been awarded contrary to Liberian law, they will be cancelled, while those found to be legally correct will be reinstated.

129. Nevertheless, according to minutes dated 11 June of a meeting of the Forestry Development Authority and a forestry sector working group, while the Ministry of Justice was beginning the process to review and potentially cancel some private use permits, the Authority decided to allow logs that had already been felled by recipients of such permits to be sold and shipped. This decision was taken on the basis of the Government's decision that felled logs would rot if they were not shipped. The Government of Liberia informed the Panel that it wished to generate at least some income from the felled timber.

130. A revenue-sharing plan was agreed between the logging companies and the Government. The Forestry Development Authority informed the Panel that 50 per cent of the funds from the sale of previously felled logs would be placed into an escrow account and 50 per cent would go to the operators. The Government would then place a lien on the operators' assets equal to the 50 per cent received by the operator. That way, should the private use permits be deemed illegal, the Government could recover the 50 per cent that the company had initially received. Should the permits be deemed to be legal, then the operator could recover the 50 per cent from the escrow account and the lien put in place by the Government will be nullified. However, neither the Authority nor the Ministry of Finance was able to provide the Panel with details concerning the creation of the new escrow account. Furthermore, the risk remains that the Government will sell illegally harvested timber on the international market.

131. The President's decision to dissolve the Board of the Forestry Development Authority on 31 December 2012 and to press for an amendment to the act regarding the Authority — which requires legislative action — has further paralysed the sector, as little meaningful action can occur in the absence of the Board. The Authority was created by a legislative act of Government in 1976 and has remained largely unchanged since then, aside some updates resulting from the adoption of the 2006 Forestry Reform Law and the 2009 Community Rights Law. In the aftermath of the abuses pertaining to the private use permits and the lack of effective Board oversight, the Office of the President requested an amendment to the act to change the composition of the Board. The amendment was presented to the legislature during the August 2013 term and is currently pending consideration.

132. The amendment, to section 6.1 of the act, would alter the seven-person Board so that it would comprise:

(a) One representative from the Ministry of Agriculture, the Ministry of Labour and the Ministry of Lands, Mines and Energy, to be designated by the relevant minister and not be below the rank of deputy minister;

(b) Four Liberian citizens not affiliated with the Government, including representatives from the Liberian business sector, persons knowledgeable in forest operations and a representative of civil society, as well as a lawyer, who will chair the board;

(c) The managing director of the Forestry Development Authority, who shall serve as the secretary of the Board but not be considered a member.

133. The main change is that previously the Minister of Agriculture was the Chair of the Board. In the past, a lack of oversight by Board members led in large part to persistent problems in the forestry sector. The amendment has the wide support of the Government of Liberia and legislators. The Ministry of Agriculture, in particular, no longer wishes to be involved in chairing the Board. The Liberia Timber Association (the private sector trade association for logging companies) also supports an independent lawyer acting as Chair of the Board.

Unpaid taxes

134. The Panel remains concerned about the fact that three forestry management contracts remain completely inactive. The Forestry Development Authority informed the Panel in June 2013 of its intention to review those three contracts and evaluate them on the basis of non-performance with the possibility of cancellation. The companies involved are International Consultant Capital, Euro Logging and Alpha Logging. However, by September 2013 the Authority had yet to cancel any of the contracts even though the related concessions had been inactive for years.

135. During its investigations, the Panel found that companies operating forestry management contracts, the smaller timber sales contracts and community forest management agreements owed the Government of Liberia a total of $44,740,631.67. With late penalty payments also due, the companies owed a total of $63,227,832.85.

136. These outstanding debts are indicative of the broader crisis of governance that exists within the forestry sector. Technically, under Forestry Development Authority regulations, companies must pay all outstanding dues to the Ministry of Finance prior to exporting timber. This key stipulation has not, however, been rigorously enforced and to date no action has been taken to recover outstanding payments owed to the Government of Liberia. A considerable loss of government revenue is a consequence of this lack of enforcement.

Chain of custody

137. Renewing its contract, Société générale de surveillance won the 2013 bid tendered by the European Union and the United Kingdom Department for International Development to continue to operate the chain of custody system of Liberia. The Panel spoke to forestry sector technical sources who expressed some concern, however, with regard to the company's performance. In particular, timber harvest records kept by the company show only wood harvested for export. This is only part of the overall picture, as a significant amount of wood is harvested for domestic use, particularly in the construction sector. It should be noted that after six years of operating in Liberia, Société générale de surveillance has no website, making it difficult for the public to access data and negatively affecting the perceived transparency of the company's operations.

138. This has implications for minimum financial benefit entitlements for local communities under social agreements. Companies with a forest resource licence must, as outlined in the 10 core regulations of the Forestry Development Authority, pay local communities a minimum of $1 per cubic metre of timber harvested quarterly into an escrow account opened and held in trust by the operating logging company. With records showing only the volume of timber exported, local communities are losing significant potential financial benefit on timber harvested

for the domestic market. The Panel is concerned that disputes arising from this financial shortfall could lead to conflict within concession areas.

139. Given that Société générale de surveillance has been operating in Liberia since October 2007, the Panel believes that the company should be subjected to an independent audit in order to assess the quality of its record-keeping within the chain of custody system and to ascertain the amount of timber felled for the domestic market in order to calculate outstanding revenue due to local communities.

Establishment of a legality verification department within the Forestry Development Authority

140. The contract with Société générale de surveillance includes a key provision to create a legality verification department within the Forestry Development Authority. The department is intended to be a key component for ensuring compliance with the elements of the Voluntary Partnership Agreement signed between Liberia and the European Union in May 2011 to combat illegal timber shipments from Liberia to Europe (S/2012/901, para. 132). The Panel was informed by Société générale de surveillance and the Authority that the new contract would begin in September or October 2013 and that the creation of the department would be phased over five years. However, in the light of the recent irregularities that have beset the forestry sector, the Panel believes that the projected implementation time frame for this initiative is unnecessarily long.

Community forest management agreements

141. The Community Rights Law of Liberia outlines a number of legal mechanisms by which communities can make commercial use of their forest rights through logging activities. Community forest management agreements are one such mechanism. However, during its investigations, the Panel noted with concern a series of procedural irregularities that appear to contravene the Community Rights Law and its attendant regulations regarding the application process and procedures for companies to conclude such agreements. This failure to follow the legal framework is reminiscent of the various problems that the Panel has already outlined in detail with regard to the private use permits (S/2012/901, paras. 107-153).

142. Section 6.4 of the Community Rights Law states that no commercial activities shall occur on community forest lands until: (a) the community has organized its community assembly; (b) the community assembly has appointed the community forest management body; (c) the community forest management body has developed a community forest management plan that includes the envisaged commercial activities; and (d) a community forest management plan has been approved by the executive committee, the community assembly and the Forestry Development Authority. The attendant regulation states that these requirements must be met prior to the signing of a community forest management agreement. Furthermore, the Law and its regulations mandate that the relevant forest area must be demarcated prior to the conclusion of such an agreement.

143. The Panel was informed by both the Forestry Development Authority and international donors that many of these requirements either were not met during the award of at least three community forest management agreements or that the application and procedural mechanisms were flawed and irregular. Given the opaqueness that has characterized the awarding of private use permits and the

subsequent impact that this had on the forestry sector and the Authority, the Panel is greatly concerned that the awarding of community forest management agreements too may prove to be highly problematic, both legally and politically.

144. One such example investigated by the Panel is the case of community forest management agreements obtained by the politically well-connected figure Aicha Konneh. Konneh, who was the spiritual adviser to former President of Guinea Lansana Conté, played a major role in the formation and leadership of the former rebel group LURD during the Liberian civil conflict, including through her former husband, Sekou Konneh, the leader of LURD. Konneh returned to Liberia in 2011 and was able to maintain close contacts with authorities of the Government of Liberia owing to her leadership credentials among former LURD combatants.

145. According to a diplomatic official and a Liberian mercenary source familiar with Konneh's business activities, Konneh received two logging concessions — community forest management agreements in Bloquia and Neezonie, Gbarzon district, Grand Gedeh county — following an intervention by the Liberian Executive Mansion with the Forestry Development Authority in 2011. An official with the Executive Mansion, however, informed the Panel on 30 September 2013 that while Konneh maintained personal friendships within the Mansion, the Mansion did not intervene on her behalf with regard to this matter. Instead, the official informed the Panel, Konneh had obtained the logging concessions directly from the Authority by boasting of her friendship with the President of Liberia. According to the Panel's confidential sources, the Executive Mansion also provided funds to Konneh to cover housing expenses, as well as a bodyguard on the payroll of the Liberian Executive Protection Service who previously served as a LURD general under the name "Turtle Bone" — information that was confirmed to the Panel by the Executive Mansion on 30 September 2013.

146. Konneh's logging operations in Bloquia and Neezonie are carried out through A&M Enterprises, which obtained licences from the Forestry Development Authority but is not an entity registered in Liberia. Konneh signs documents on behalf of A&M Enterprises using her alias, Aissata Conde, which she also uses for her only registered company, Mah Saran Trading. This company is registered to sell used clothes in Monrovia, and identity documents submitted for the incorporation of Mah Saran Trading include a passport of the owner, Aissata Conde, which is in fact a passport of Aicha Konneh (annex VI).

147. The allocations of these community forest management agreements to Konneh's company appear to violate the Community Rights Law. In particular, the Law requires the formation of community assemblies, the appointment of a community forest board and the development of a community forest action plan, as well as its approval by the relevant interested parties, before such agreements can be signed. However, while the Forestry Development Authority Board approved the relevant regulations for Bloquia and Neezonie on 26 August 2011, the two agreements were actually signed on 15 August 2011, apparently in violation of the Law. The United States Agency for International Development and other international donors informed the Panel that the Authority had consistently refused to allow other agreements to be signed before the correct regulations had been promulgated.

148. Nevertheless, operations pertaining to Konneh's community forest management agreements were suspended briefly from January until March 2013 during an investigation into Konneh's political activities by the Guinean authorities. According to sources in the Governments of Liberia and Guinea interviewed by the Panel in July

and August 2013, the Government of Guinea believed that Konneh had planned to assassinate Guinean President Alpha Condé following the 2010 elections in Guinea and that she was involved in the recruitment of mercenaries.[10]

149. The Government of Guinea expressed these concerns to the Government of Liberia and requested Monrovia to cooperate in the investigation of Konneh's activities. The Panel notes that a Liberian mercenary linked to recruitment activities in Guinea in 2012, Ophoree Diah, was also working for Konneh's company prior to his arrest by the Liberian authorities in September 2012 (see para. 49). A Guinean security official travelled to Monrovia in January 2013 to investigate Konneh with the assistance of the Liberian authorities, but according to the Government of Liberia the investigations were inconclusive. During the investigation, the Government of Liberia placed a moratorium on Konneh's logging concessions in Grand Gedeh county, although this was then lifted in March 2013. The Panel made repeated attempts to meet Konneh, but she was consistently unavailable.

Issuance by the Forestry Development Authority of sporting hunting licences

150. On 18 July, Forestry Development Authority Managing Director Harrison Kanweah informed the Panel that two separate hunting licences had been granted as part of a pilot project to generate revenue in Liberian forests. Those provisional licences were envisioned to be part of a future ecotourism industry. The Authority apparently provided hunters with 12-gauge shotguns. The hunters were licensed to shoot ungulate (hoofed) game, which, according to Mr. Kanweah, was mainly Liberia's "bush deer". Any animal killed by the hunters would be issued a certificate by the secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora, in line with its regulations.

151. The licences were granted for two areas. The first licence was granted to Steve Kobrine Hunting Safaris, an entity located in the EJ&J Logging concession area in River Cess county. The company was given a permit for one year, until April 2013. The second was to West African Safari Company, in the Gbarpolu forest area, along the border with Sierra Leone. Its permit expired in June 2013.

152. During investigations in the Gola Forest area, Gbarpolu county, in late June 2013, the Panel observed that two South African individuals had signed the forest rangers visitors' book of the Forestry Development Authority at its local headquarters. The Panel subsequently learned that some international hunters had arrived from Monrovia by helicopter and spent up to four weeks hunting in the forest. A diamond miner working in the area informed the Panel that a large number of animals had been shot and their pelts exported for taxidermy when the hunters left the area. The Panel believes it highly unlikely that hunters seeking pelts for taxidermy would use shotguns that cause excessive damage to hides. This raises the important question of whether the sportsmen or their agents had imported hunting rifles in violation of the arms embargo.

[10] During the 2010 presidential election in Guinea, Aicha Konneh supported the main opposition candidate, Cellou Diallo, and vocally opposed the eventual winner, Alpha Condé. The Panel was informed by sources in the Government of Liberia and the Government of Guinea that in the aftermath of the election, President Condé took measures to expel Konneh from Guinea in 2011 for supporting the opposition and because it was believed that she posed a security threat to the Government.

153. The Panel is concerned by the generic description of potential game described as "bush deer", not least as the Gola Forest contains bush buck, lowland forest bongo, seven species of duiker and the water chevrotain and that some of these animals are endangered, vulnerable or near threatened. Without adequate controls and a long-term conservation strategy, the Panel is also concerned that Liberian wildlife may suffer similar mismanagement to other forest natural capital.

Liberia Land Commission

154. On 21 May 2013, the Liberia Land Commission presented a draft national land rights policy to President Sirleaf. At its core, the policy seeks to grant legally guaranteed ownership — as opposed to mere custodianship — of land to indigenous communities. Article 22 of the 1986 Constitution of Liberia provides that "every person shall have the right to own property alone as well as in association with others". This provision, however, has never been effectively implemented where indigenous community land ownership is concerned. Instead, local communities have been disabled by antiquated legislation that remains in force. The most important of these is the Liberian Code of Laws of 1956, which defines rules governing "aboriginal" land ownership. "Tribal" or "aboriginal" people have right of use of land they inhabit for "farming and other necessities", it states, but this does not guarantee ownership. Such land could be converted into family holdings (guaranteeing ownership) only when "a tribe shall become sufficiently advanced in civilization" to petition the Government of Liberia to authorize that conversion. This legislation is germane to the conflict that has arisen from the award of private use permits.

155. President Sirleaf, who stated in 2012 that her preference in view of the historical discrimination relating to land ownership would be for land redistribution, has approved the draft that is now before the legislature, awaiting amendment and enactment. However, given the historical and contemporary context of land tenure in Liberia, which has favoured the Americo-Liberian hegemony, its progress through the House and the Senate is likely to be extremely contentious and very slow. Moreover, even if the policy does become law, it may not be effective in redressing the historical imbalance with respect to land ownership. The Land Commission has estimated that over half of Liberian land has been parcelled out in various concessions and private deeds and that it is unlikely that most of these contracts will ever be overturned.

156. In addition, any new land legislation will require the management of a single administrative government authority. The nature of this authority is currently under debate and a draft land administration policy is expected in the coming months. While progress towards a new era of land distribution is slowly being made, the critical, societal fault line of land tenure must be addressed if Liberia is to finally overcome one of the principal, original causes of its civil conflict.

F. Liberia Extractive Industries Transparency Initiative

Overview

157. The secretariat of the Liberia Extractive Industries Transparency Initiative continues to make steady progress under strong leadership to build institutional capacity to carry out its core functions and execute on its mandate. However, the

Initiative's successes and progress, especially the hiring of technical staff, the completion of the fourth reconciliation report and the first post-award process audit, also serve as a reminder of the serious challenges that remain with regard to transparency and robust natural resource governance in Liberia.

158. The recent reconciliation reports highlight major inconsistencies in the processes to award contracts and concessions that apparently violate Liberian law, widespread failures of extractive companies and government agencies to provide the Liberia Extractive Industries Transparency Initiative with required information for their reporting, and weak support from relevant ministries and agencies of the Government of Liberia.

Reconciliation reports

159. One of the central deliverables of the Liberia Extractive Industries Transparency Initiative is the yearly report on reconciliation, an audit that captures material payments of taxes, royalties, land/surface rentals and all other fees paid to the Government by companies engaged in extractive industries. This reconciliation is the first in Liberia intended to include payments from the National Port Authority, the Liberia Maritime Authority and the Liberia Civil Aviation Authority, an expansion of scope that the Panel believes will contribute positively to transparency and accountability in the Liberian extractive sectors. According to the reconciliation report, the Government of Liberia received a total of $117,802,566.90 during the reporting period. The companies reported that they paid government entities $117,448,930.45, resulting in a net difference of $278,904.90 that remained unreconciled.

160. Reconciliation reporting by the Liberia Extractive Industries Transparency Initiative has consistently been late. However, on 15 May 2013, the Initiative finalized its fourth reconciliation report, which covers the period from 1 July 2010 to 30 June 2011. The Initiative informed the Panel that it planned to begin the fifth reconciliation report, covering the period from 1 July 2011 to 30 June 2012, immediately; however, by September 2013, funding challenges had delayed those plans.

161. The Panel has previously reported on the administrative and fiscal challenges of the Initiative that contribute to its inability to publish timely reports. However, in the most recent instance, the Panel is concerned that a central cause for delay was the failure of companies and government agencies to comply fully and in a timely fashion with the requirements of the Initiative. For example, the Initiative set a deadline of 31 October 2012 for the submission of required information. Nearly all reporting companies and government entities missed that deadline. On 2 November 2012, the Initiative conducted a technical workshop in Monrovia to again distribute reporting templates to companies and provide relevant instructions on completing the templates. Even after this, the deadline for submission was extended twice more after companies stated that the timeline was too tight and the reporting requirements too onerous. By the final deadline of 12 December 2012, only 59 per cent of licensed companies had submitted full information to the Initiative, according to the reconciliation report. In the current context of the challenges regarding natural resource governance, this low submission rate is particularly troubling. The Panel notes that artisanal or small-scale licence holders do not directly submit templates. The relevant government entities are mandated to consolidate receipts of payments from class B and class C licence holders (mechanised and alluvial operations respectively).

162. Of the government entities mandated to provide the Initiative with information, the Ministry of Agriculture and the Liberia Civil Aviation Authority did not submit templates. The Panel was informed that some ministries and agencies had claimed that they did not have the capacity to provide the information on their own and therefore needed assistance from Initiative staff even though the 2009 Liberia Extractive Industries Transparency Initiative Act is clear that relevant entities must submit information to the Initiative. The Initiative made considerable effort to support companies and government entities by working offsite, but its staff was too small to do this alone and had to resort to using Liberian university interns — two at the Ministry of Lands, Mines and Energy and one at the National Port Authority — to facilitate reporting.

163. The Panel's key finding, which is of very serious concern, is that many companies continue to fail to provide the Initiative with the information that would allow it to fulfil its legally mandated oversight and transparency role. Similarly, line ministries and government agencies have been weak in their support of the Initiative, often failing to provide it with the required information or to participate meaningfully in meetings of the Initiative's multi-stakeholder steering committee. In the past, non-compliant companies faced no consequence or sanction. In a positive development, for the first time the Initiative has taken steps to hold non-compliant companies accountable, although it remains to be seen if this will noticeably alter behaviour.

Sanctions against non-compliant companies and government entities

164. The Liberia Extractive Industries Transparency Initiative Act provides for the sanction of entities that do not comply with the reporting requirements of the Initiative. On 23 August 2013, the head of the secretariat of the Initiative submitted letters to be signed by the Chair of the Initiative's multi-stakeholder steering committee, the Minister of Finance, that would effectively sanction non-compliant companies. In line with the Act and the attendant regulations, these companies will be fined $1,000 each. If they continue to fail to comply, there is a sliding scale of sanctions that ultimately includes termination of the ability to operate in Liberia.

165. While the Panel is encouraged by the work of the Initiative, it continues to face serious challenges. Limited capacity, underfunding and a persistent failure by both companies and government ministries to provide the Initiative with the information it requires to undertake reconciliations will undermine its ability to fulfil its mandate.

VI. Recommendations

Arms

166. The Panel reiterates the recommendation made in its midterm report that the Government of Liberia should expedite the passage of the Firearms Control Act (S/2013/316, para. 77). Lifting the arms embargo would be premature without the necessary national legal framework regarding trafficking in illicit arms and ammunition.

167. The Panel reiterates the recommendation made in its midterm report that the Government of Liberia should conduct a needs-based assessment, with the assistance of UNMIL, for any future weapons purchases, and ensure that weapons

purchased are strictly necessary for the security operations of government agencies (S/2013/316, para. 79).

168. The Panel reiterates the recommendation made in its midterm report that the Government of Liberia, with the assistance of UNMIL, should mark all weapons maintained in government armouries in accordance with Security Council resolution 1903 (2009), and further implement a suitable method for marking and recording stocks of ammunition as a matter of priority (S/2013/316, para. 78). The Panel has noted discrepancies in the firearms inspection methodology used by the UNMIL military component and the United Nations police. As such, the Panel recommends that UNMIL institute a standardized firearms inspection approach in line with ECOWAS standards for marking of weapons and ammunition.

169. To achieve long-term peace and stability, as well as to monitor effectively the illicit trafficking in arms into and within the country, Liberia requires a professional police force with a merit-based system of advancement and a diminished role for political appointees. Furthermore, professional advancement within the Liberia National Police should include deployment outside Montserrado county since the police offices in many counties offer negligible means of professional advancement and thus can be undermined by incompetence and corruption. As such, the Panel recommends that the Ministry of Justice immediately carry out, with the assistance of UNMIL, a review of the Liberia National Police manpower establishment plan to create a just and merit-based promotion system and transfer process, including decentralized deployment.

170. The Panel welcomes recent efforts by the UNMIL police to reorient its training and mentoring efforts towards the Liberia National Police to focus on more targeted methods to enhance the Liberian police's institutional capacity to conduct investigations, including benchmarks for progress of individual police officers. The Panel recommends that the United Nations police increase its mentoring of the Liberia National Police with regard to forensics, criminal investigations and transnational crime, including by building the capacity of the national police to strengthen links between law enforcement investigations and evidence collection so that such evidence can be used more effectively in a court of law.

171. The Panel recognizes that substantial weaknesses in the capacity of the Liberia National Police to conduct criminal investigations are further accentuated by a serious lack of capacity within the Ministry of Justice of Liberia, including among prosecutors. As such, the Panel recommends that UNMIL provide training to prosecutors to prepare them for trial, including in the areas of case management, case preparation and advocacy skills. Of particular importance would be joint training between the Liberia National Police and prosecutors to strengthen relationships and enhance knowledge of how evidence can be collected and used in court.

172. The Panel recommends that the Governments of Liberia and Côte d'Ivoire intensify the exchange of information regarding cross-border threats to peace and security, as well as illicit arms trafficking, not only at the political level but also at the operational level, as part of the development of their shared border strategy.

173. The Panel recommends that the Governments of Liberia and Sierra Leone establish a joint task force, as agreed at a meeting on 14 March 2013 of the Joint Border Security Committee and Confidence-Building Units in Grand Cape Mount,

Liberia, to undertake joint security patrols with UNMIL observers in the Gola Forest. The Panel further reiterates the recommendation made in its midterm report that the Government of Sierra Leone dismantle all existing networks of former combatants that offer mercenary services to Governments or factions fighting in the subregion or elsewhere (S/2013/316, para. 84).

174. The Panel welcomes the efforts of the United Nations Office for West Africa in developing a regional security strategy in cooperation with United Nations agencies such as UNODC and regional organizations such as the Mano River Union, to curtail transnational organized crime, including arms and drug trafficking. The Panel also welcomes the efforts made by UNODC in Liberia to support the Government of Liberia in addressing those risk factors by strengthening and building the institutional capacity of the Drug Enforcement Agency and the Transnational Crime Unit. The Panel recommends that Member States reinforce the capacity of UNODC in Liberia. The Panel also recommends that the Government of Liberia provide law enforcement agencies with immediate and unrestricted access to the Freeport of Monrovia and to other airports and seaports in Liberia as necessary for the agencies to conduct their mandates.

Assets freeze and travel ban

175. The Panel recommends that the Government of Liberia and Governments in the region initiate measures, including the circulation of passport details of designated individuals to all immigration and customs offices in West Africa, to implement the travel ban measures rigorously. In this respect, the Panel also recommends that the Committee consider reminding Member States of their obligations with respect to violations of the measures relating to travel restrictions on the designated individuals.

176. The Panel recommends that the Government of Liberia conduct a threat assessment in respect to Liberian nationals mentioned on the travel ban and assets freeze list and share this assessment with the Committee.

177. The Panel recommends that the Committee consider requesting from those Member States in which individuals subject to the travel ban reside updated travel and identification documentation for the designated individuals, including type and number of document, date of issue and date of expiration, and information pertaining to the use of such documentation for travel from and to the issuing State.

178. The Panel also recommends that the Committee consider requesting from those Member States in which individuals on the assets freeze list reside information and documentation on financial and other assets belonging to or controlled by the designated individuals.

Natural resources

179. The Panel urges the secretariat of the Kimberley Process to provide the Government of Liberia, as soon as possible, with a full report of the findings from the review mission carried out in March 2013. Moreover, the Panel strongly encourages the secretariat of the Kimberley Process to provide the Government of Liberia with robust recommendations concerning ways of strengthening the Kimberley Process Certification Scheme in Liberia, in particular with regard to an overhaul of the chain of custody mechanism, as well as to help inform the alluvial

mining amendments of the World Bank and GIZ-funded review of the Liberian mining code.

180. The Panel urges the Ministry of Lands, Mines and Energy to conduct an urgent investigation into the import by Liberia of rough diamonds from Zimbabwe, Sierra Leone and the Central African Republic. All relevant evidence from such an investigation should be made available to the Kimberley Process secretariat without delay.

181. Reform of the alluvial mining sectors should be underpinned by a comprehensive survey by government personnel of diamond and gold mining throughout the country. Critically, this survey should be competently reported, mapped and logged in a timely manner in order to provide sufficient information to those developing and implementing strategies for the improvement of government control over the licensing of miners, the production of precious minerals and the collection of royalties. Moreover, the survey, if undertaken accurately, would also provide extremely important information to government agencies seeking to increase State authority over remote border regions.

182. The Government of Liberia should continue to address the grievances of local communities affected by the allocation of customary land to international palm oil agribusinesses. Unless communities are provided with adequate guarantees regarding employment, social development and a sustainable future for their land, and the independent legal and technical support to ensure these outcomes, the risk of conflict in concession areas remains high. The Panel recommends that the Round Table on Sustainable Palm Oil conduct a review mission to Liberia without delay to assess the compliance of international companies operating large-scale concessions with its principles and criteria.

183. The Government of Liberia should ensure proper management and oversight of the Forestry Development Authority through the establishment of a new and accountable Board as a matter of urgency. The Government of Liberia should also act in a forthright manner to recover the significant outstanding taxes owed to the State by logging companies.

184. While the Panel is encouraged by the action taken by the Government of Liberia to review the procedurally flawed and illegally issued private use permits, in line with the recommendations of the Special Independent Investigative Body, the Panel recommends that a further review be undertaken of the circumstances in which community forest management agreements have been signed in order to ensure that procedural regulations have been followed in line with the Community Rights Law.

185. Given that Société générale de surveillance has been operating in Liberia since October 2007, the Panel believes that the company should be independently audited in order to assess the quality of its record-keeping within the chain of custody system and to ascertain the volume of timber felled for the domestic market in order to calculate outstanding revenue due to local communities.

186. The executive branch and the legislature of Liberia should strive to enact and effectively manage a land policy that will provide entrenched rights for the indigenous people of Liberia to own land, in order to address one of the principal causes of conflict in Liberia.

187. The Panel encourages the Government of Liberia to apply sanctions robustly against those companies and government entities that fail to provide the Liberia Extractive Industry Transparency Initiative with the relevant information for its annual reconciliations. Without this information flow, the Panel is gravely concerned that the Initiative is powerless to perform its mandate. Furthermore, given that the Initiative faces persistent financial constraints, the Panel recommends that the international community provide strategic and prioritized support so that the organization can continue its work effectively.

Annex I

List of entities with which the Panel had meetings

Liberia

Government ministries and entities

Anti-Corruption Commission

Armed Forces of Liberia

Bureau of Immigration and Naturalization

Forestry Development Authority

Governance Commission

Land Commission

Liberia National Police

Ministry of Defense

Ministry of Finance

Ministry of Internal Affairs

Ministry of Justice

Ministry of Lands, Mines and Energy

National Security Agency

Office of the President

Transnational Crime Unit

United Nations

United Nations Mission in Liberia

United Nations Office on Drugs and Crime

Embassies or foreign government entities in Liberia

Embassy of France

Embassy of Côte d'Ivoire

Embassy of Ghana

Embassy of Guinea

Embassy of Sierra Leone

Embassy of the United States of America

European Union

German Agency for International Cooperation

United States Agency for International Development

Private entities and non-governmental organizations

ARD, Inc. (Tetra Tech)

Ecobank Liberia Ltd.

Ibrahim Badamasi Babangida School of International Studies, University of Liberia

Liberia Timber Association

Save My Future Foundation

Société générale de surveillance

Sustainable Development Initiative

The Analyst newspaper

New Democrat newspaper

Ghana

Government ministries and entities

Buduburam refugee camp

Ghana National Police

Ghana Refugee Board

Ministry of Communications

Ministry of Foreign Affairs

National Security Council

Embassies or foreign government entities

Embassy of Liberia

Sierra Leone

Government ministries and entities

Armed Forces of Sierra Leone

Office of National Security

Sierra Leone Immigration and Customs

Sierra Leone National Police

United Nations

United Nations Integrated Peacebuilding Office in Sierra Leone

Private entities

Centre for Accountability and Rule of Law

Global Times newspaper

Bosnia and Herzegovina

Federal Police

Intelligence-Security Agency

Ministry of Foreign Trade and Economic Relations

Ministry of the Interior

Ministry of Security

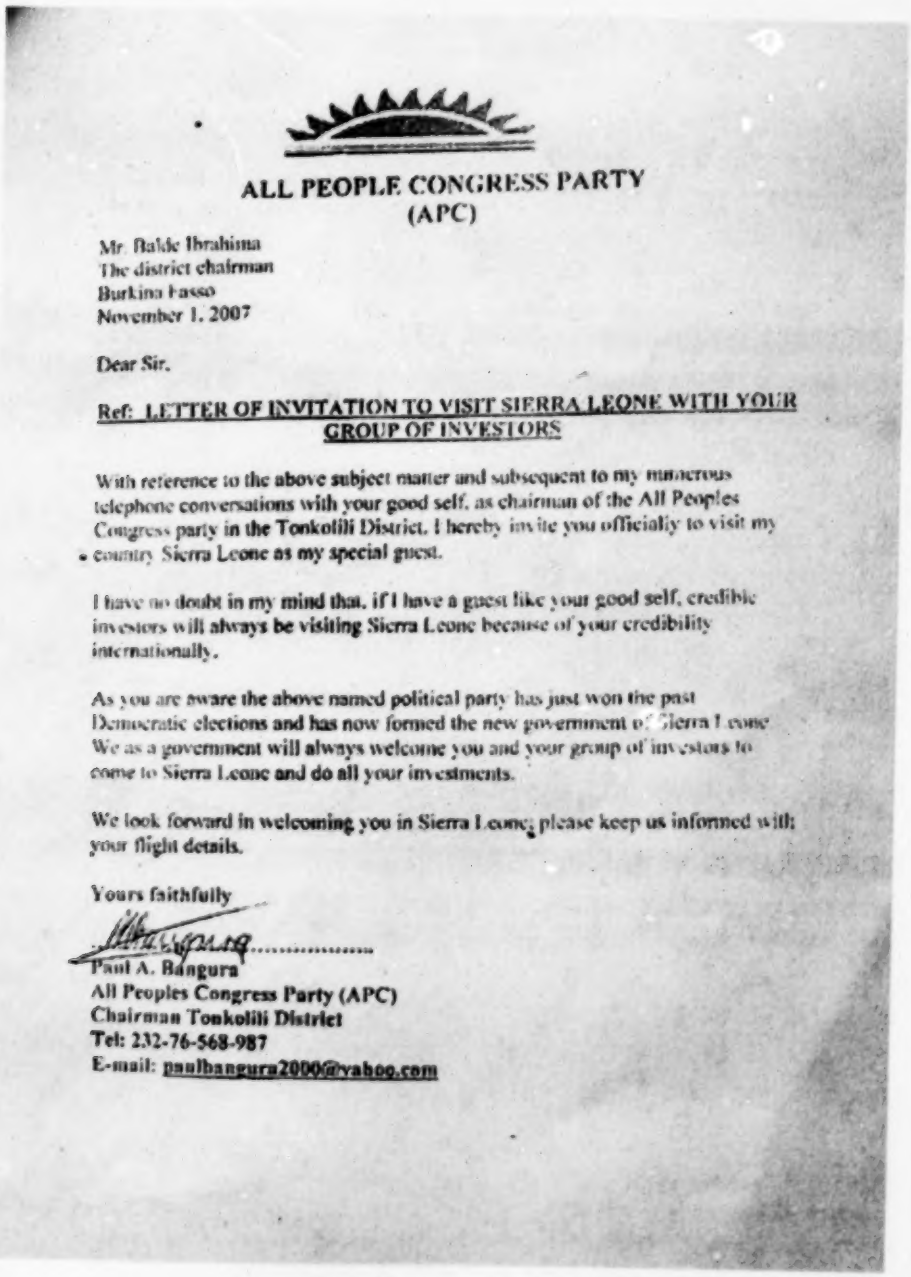
Prosecutor's Office

Annex II

Pages of the passport of Ibrahim Bah provided to the Panel

Annex III

Invitation letter to Ibrahim Bah from the Sierra Leone All People's Congress



ALL PEOPLE CONGRESS PARTY
(APC)

Mr. Balde Ibrahima
The district chairman
Burkina Fasso
November 1, 2007

Dear Sir,

Ref: LETTER OF INVITATION TO VISIT SIERRA LEONE WITH YOUR GROUP OF INVESTORS

With reference to the above subject matter and subsequent to my numerous telephone conversations with your good self, as chairman of the All Peoples Congress party in the Tonkolili District, I hereby invite you officially to visit my country Sierra Leone as my special guest.

I have no doubt in my mind that, if I have a guest like your good self, credible investors will always be visiting Sierra Leone because of your credibility internationally.

As you are aware the above named political party has just won the past Democratic elections and has now formed the new government of Sierra Leone. We as a government will always welcome you and your group of investors to come to Sierra Leone and do all your investments.

We look forward in welcoming you in Sierra Leone, please keep us informed with your flight details.

Yours faithfully

.....

Paul A. Bangura
All Peoples Congress Party (APC)
Chairman Tonkolili District
Tel: 232-76-568-987
E-mail: paulbangura2000@yahoo.com

Annex IV

Diamond exports, January-September 2013

REPUBLIC OF LIBERIA
OFFICE OF PRECIOUS MINERALS
DIAMOND EXPORTS-2011

	MONTHS	CARATS	VALUE EUROS	PRICE/CARAT	2% ROYALTY
1	JANUARY	4,683.49	1,916,743.97	409.26	57,502.32
2	FEBRUARY	2,783.73	972,511.98	349.36	29,175.34
3	MARCH	3,938.00	1,174,110.46	298.15	35,225.31
4	APRIL	3,178.22	1,286,120.25	404.67	38,583.61
5	MAY	7,488.50	2,536,901.52	338.77	76,107.05
6	JUNE	4,097.98	1,095,321.54	267.28	32,859.65
7	JULY	3,424.02	1,257,790.10	361.49	37,733.50
8	AUGUST	4,979.54	1,319,969.10	265.08	39,599.07
9	SEPTEMBER	877.17	787,016.17	897.22	23,610.49
10	OCTOBER				
11	NOVEMBER				
12	DECEMBER				
	TOTAL	35,450.67	12,326,444.49	347.75	369,795.93

QUARTERLY EXPORTS			
QUARTER	CARATS	VALUE(US$)	PCT
Q1	11,405.24	4,063,365.81	
Q2	14,764.70	4,918,343.81	
1ST	26,169.94	8,981,709.62	343.21
Q3	9,280.73	3,344,735.37	
Q4			
1ST	9,280.73	3,344,735.37	360.40
2011	35,450.67	12,326,444.49	347.75

SIGNED:_____
JEROME P. WOTORSON
MANAGER, OPM

DATE:_____

Annex V

Gold exports, January-September 2013

Ministry of Lands, Mines and Energy
Office of Precious Minerals
Gold Export Figures Covering
January 1—June 30, 2013

Month	No. Of Shipment	Wt. In Ounces	Appraised Value (USD)	Royalty 3 % Paid (USD)
January	8	1,791.93	2,219,439.19	66,492.23
February	9	1,822.44	2,277,900.54	68,337.01
March	11	1,887.17	2,295,675.31	68,870.26
April	12	1,308.90	1,532,528.04	45,975.83
May	8	1,727.45	1,886,931.10	56,667.93
June	6	1,198.50	1,268,018.83	38,040.56
July	8	2,034.74	1,955,140.67	58,651.23
August	7	1,873.47	1,908,180.46	57,276.76
September	6	1,105.58	1,171,569.53	35,147.09
Total:	75	14,690.18	16,512,373.64	495,458.90

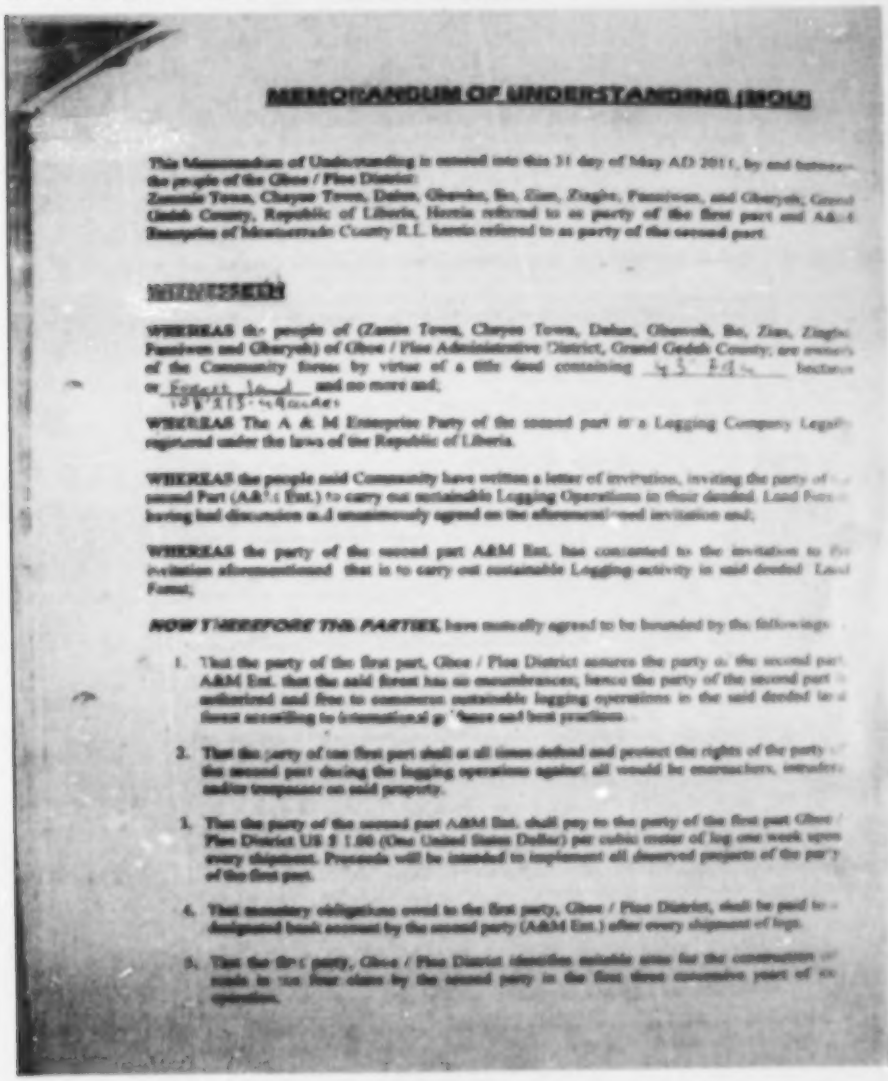
Signed: _____ Date: October 2, 2013
Lewis T. Pierre
Chief Gold Appraiser

Approved: _____ Date: 10/02/2013
Jerome P. Watorson
Chief Administrative Officer/ OPM

Annex VI

Documents pertaining to A&M Enterprise and Aicha Konneh

Memorandum of understanding for A&M Enterprise to obtain a community forest management agreement, first and last pages



MEMORANDUM OF UNDERSTANDING (MOU)

This Memorandum of Understanding is entered into this 31 day of May AD 2011, by and between the people of the Gbee / Plee District:
Zamnie Town, Chayee Town, Dahn, Gbawin, Bo, Zian, Zingbe, Panniwon, and Gbaryeh, Grand Gedeh County, Republic of Liberia, Herein referred to as party of the first part and A&M Enterprise of Monteserrado County R.L. herein referred to as party of the second part.

WITNESSETH

WHEREAS the people of (Zamne Town, Chayee Town, Dahn, Gbawin, Bo, Zian, Zingbe, Panniwon and Gbaryeh) of Gbee / Plee Administrative District, Grand Gedeh County, are owners of the Community forest by virtue of a title deed containing [illegible] hectares or Forest land and no more and,

WHEREAS The A & M Enterprise Party of the second part is a Logging Company Legally registered under the laws of the Republic of Liberia.

WHEREAS the people said Community have written a letter of invitation, inviting the party of the second Part (A&M Ent.) to carry out sustainable Logging Operations in their deeded Land Forest having had discussion and unanimously agreed on the aforementioned invitation and;

WHEREAS the party of the second part A&M Ent. has consented to the invitation to the invitation aforementioned that is to carry out sustainable Logging activity in said deeded Land Forest;

NOW THEREFORE THE PARTIES have mutually agreed to be bounded by the followings:

1. That the party of the first part, Gbee / Plee District assures the party of the second part A&M Ent. that the said forest has no encumbrances, hence the party of the second part is authorized and free to commence sustainable logging operations in the said deeded land forest according to international g[illegible] base and best practices.
2. That the party of the first part shall at all times defend and protect the rights of the party of the second part during the logging operations against all would be encroachers, intruders and/or trespasser on said property.
3. That the party of the second part A&M Ent. shall pay to the party of the first part Gbee / Plee District US $ 1.00 (One United States Dollar) per cubic meter of log one week upon every shipment. Proceeds will be intended to implement all deserved projects of the party of the first part.
4. That monetary obligations owed to the first party, Gbee / Plee District, shall be paid to a designated bank account by the second party (A&M Ent.) after every shipment of logs.
5. That the first party, Gbee / Plee District identifies suitable areas for the construction of roads to the final class by the second party in the first three consecutive years of its operation.

education at the University of
until the expiration of the agreement

22. FORCE MAJEURE. The parties
connection, or other conditions
the forest land, the running
cessation of such force majeure. That
from the computation of the remaining

22. After every five years, there shall

23. After signing of this document, if A&M Ent.
fifty years, the MOU shall be declare

IN WITNESS WHEREOF, the
signatures and, stamps on the day

Signed:
Cheyee Binton
District Commissioner
Cape Palmas District

Jonah Quiah
Paramount Chief
Cape Palmas

Witness: Zarnie

Witness: Betty Barbar

Witness:
Chief Scout
A&M Enterprise

Witness:
Managing Director
Forestry Development Authority (FDA)

Henry [illegible]
Superintendent, Cape Palmas

Forest management agreement between A&M Enterprises and a Liberian company referencing community forestry management agreements, last page signed by Ainsata Conde

REPUBLIC OF LIBERIA)
(GRAND GEDEH COUNTY)

FOREST MANAGEMENT AGREEMENT

THIS AGREEMENT is made and entered into this 12th day of June, 2012, by and between A. & M. ENTERPRISES, INC., represented by its Chairman of Board of Directors, Madam Ainsata Conde, of the City of Monrovia, County of Montserrado, Republic of Liberia, hereinafter known and referred to as the "FIRST PARTY" and LIBERIAN HARDWOOD INC., represented by its Managing Director, Jihad Y. Akkari, also of the City of Monrovia, County and Republic aforesaid, hereinafter known and referred to as the "SECOND PARTY", hereby,

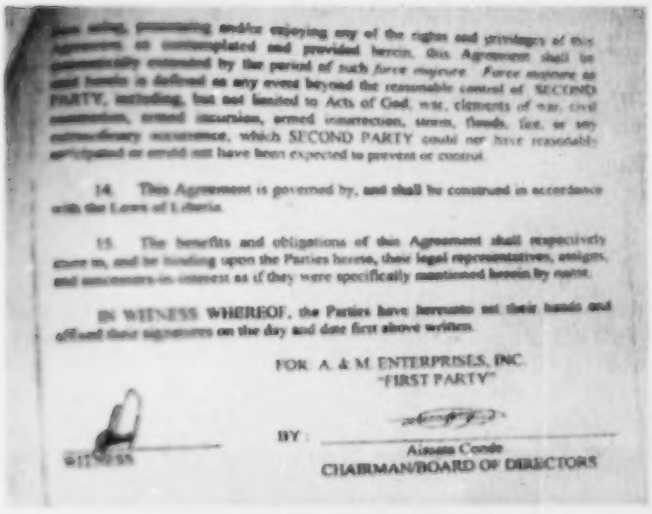
WITNESSETH:

WHEREAS, on the 15th day of August, 2011, a Community Forest Management Agreement was executed by and between the Forestry Development Authority (FDA) and the People of Blouquin Clan, Otee-Plon Administrative District, Grand Gedeh County (hereinafter the "Community"), pursuant to which the Community is authorized to harvest merchantable tree species from 43,704 hectares of land demarcated and referred to by the parties as the Blouquin Community Forest Land. The said Community Forest Management Agreement is hereby incorporated into, and made an integral part of this Forest Management Agreement by reference; and

WHEREAS, on the aforesaid 15th day of August, 2011, a Community Forest Management Agreement was also executed by and between the Forestry Development Authority (hereinafter "FDA") and the People of Nazzonnie-Glao Clan, Gbarlain District, Grand Gedeh County, (hereinafter the "Community"), pursuant to which the Community is authorized to harvest merchantable tree species from 43,630 hectares of land demarcated and referred to by the parties as the Nazzonnie Community Forest Land. The said Community Forest Management Agreement is hereby incorporated into, and made an integral part of this Forest Management Agreement by reference; and

WHEREAS, FIRST PARTY represents that it has concluded two (2) separate Memoranda of Understanding with the People of Blouquin Clan and Nazzonnie-Glao Clan for the purpose of FIRST PARTY's managing the referenced forest areas subject of the respective Community Forest Management Agreements. The said Memoranda of Understanding are hereby incorporated into and made and integral part of this Agreement by reference; and

WHEREAS, FIRST and SECOND PARTIES have negotiated and concluded arrangements by which FIRST PARTY has agreed to grant SECOND PARTY the right to manage the said two (2) forest areas on the terms and conditions herein set forth and contained;



...ause, preventing and/or enjoying any of the rights and privileges of this Agreement, as contemplated and provided herein, this Agreement shall be automatically extended by the period of such *force majeure*. *Force majeure* as used herein is defined as any event beyond the reasonable control of SECOND PARTY, including, but not limited to Acts of God, war, elements of war, civil commotion, armed incursion, armed insurrection, storm, floods, fire, or any extraordinary occurrence, which SECOND PARTY could not have reasonably anticipated or could not have been expected to prevent or control.

14. This Agreement is governed by, and shall be construed in accordance with the Laws of Liberia.

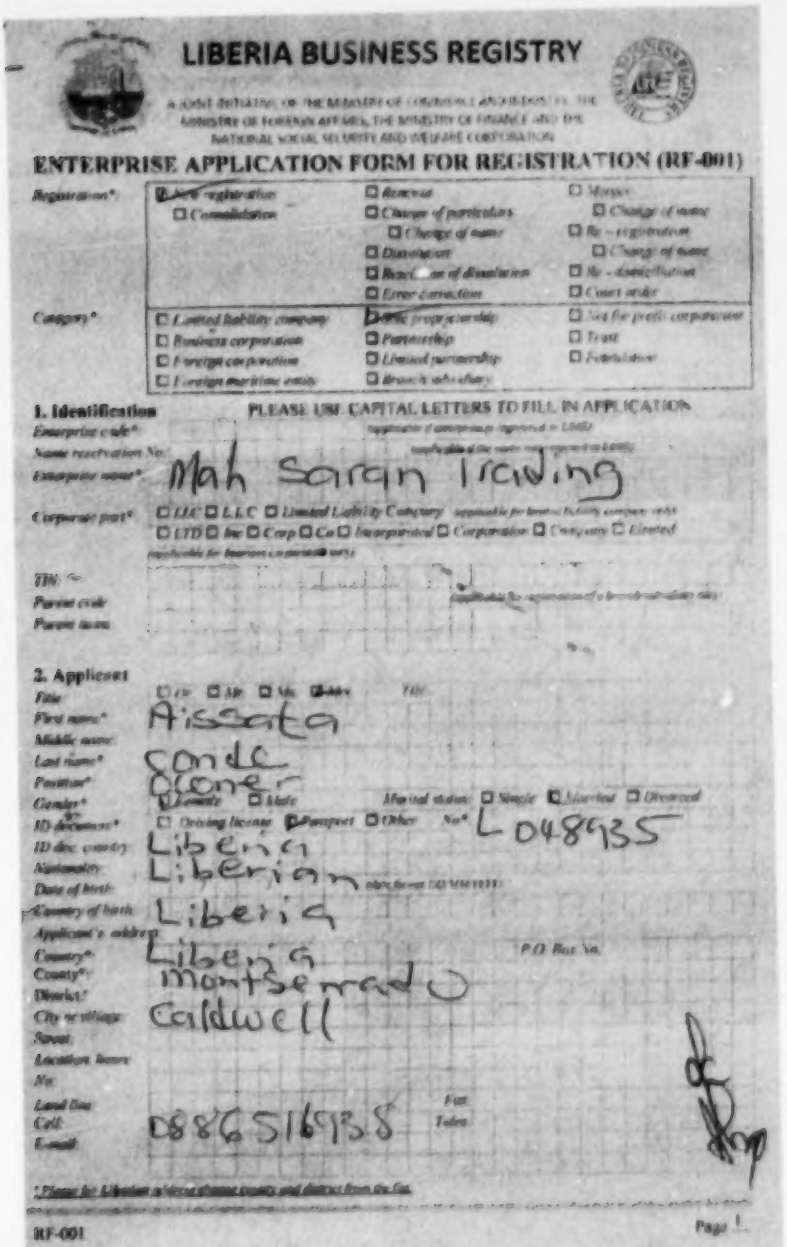
15. The benefits and obligations of this Agreement shall respectively inure to, and be binding upon the Parties hereto, their legal representatives, assigns, and successors-in-interest as if they were specifically mentioned herein by name.

IN WITNESS WHEREOF, the Parties have hereunto set their hands and affixed their signatures on the day and date first above written.

FOR A. & M. ENTERPRISES, INC.
"FIRST PARTY"

BY: _____
Ainsata Conde
CHAIRMAN/BOARD OF DIRECTORS

Mah Saran Trading business registry referencing Liberian passport number L048935 of Aissata Conde



LIBERIA BUSINESS REGISTRY

A JOINT INITIATIVE OF THE MINISTRY OF COMMERCE AND INDUSTRY, THE MINISTRY OF FOREIGN AFFAIRS, THE MINISTRY OF FINANCE AND THE NATIONAL SOCIAL SECURITY AND WELFARE CORPORATION

ENTERPRISE APPLICATION FORM FOR REGISTRATION (RF-001)

Registration*: ☒ New registration ☐ Consolidation ☐ Renewal ☐ Change of particulars ☐ Change of name ☐ Dissolution ☐ Restoration of dissolution ☐ Error correction ☐ Merger ☐ Change of name ☐ Re - registration ☐ Change of name ☐ Re - domiciliation ☐ Court order

Category*: ☐ Limited liability company ☒ Sole proprietorship ☐ Business corporation ☐ Partnership ☐ Not for profit corporation ☐ Trust ☐ Foreign corporation ☐ Limited partnership ☐ Foundation ☐ Foreign maritime entity ☐ Branch subsidiary

1. Identification — PLEASE USE CAPITAL LETTERS TO FILL IN APPLICATION

Enterprise code*: (applicable if enterprise registered in LBR)
Name reservation No: (applicable if the name was reserved in LBR)
Enterprise name*: Mah Saran Trading
Corporate part*: ☐ LLC ☐ L.L.C ☐ Limited Liability Company (applicable for limited liability company only) ☐ LTD ☐ Inc ☐ Corp ☐ Co ☐ Incorporated ☐ Corporation ☐ Company ☐ Limited (applicable for business corporations only)
TIN:
Parent code: (applicable for registration of a branch subsidiary only)
Parent name:

2. Applicant
Title: ☐ Dr ☐ Mr ☐ Ms ☐ Mrs Title:
First name*: Aissata
Middle name:
Last name*: Conde
Position*: Owner
Gender*: ☐ Female ☐ Male Marital status: ☐ Single ☒ Married ☐ Divorced
ID document*: ☐ Driving license ☒ Passport ☐ Other No* L048935
ID doc country: Liberia
Nationality: Liberian (also known as ID NUMBER)
Date of birth:
Country of birth: Liberia
Applicant's address
Country*: Liberia P.O. Box No.
County*: Montserrado
District*:
City or village: Caldwell
Street:
Location, house No:
Land line:
Cell: 0886516938 Fax: Telex:
E-mail:

* Please for Liberian addresses provide county and district from the list.

RF-001 Page 1

Liberian passport of Aicha Konneh, number L048935